



**NATIONAL FUEL GAS
DISTRIBUTION CORPORATION
PENNSYLVANIA PUBLIC UTILITY COMMISSION
DOCKET NO. R-00061493**

**Information Submitted Pursuant to Pa. PUC Regulation
Regarding Filing of Rate Changes**

**Tariff Gas Pa. P.U.C. No. 9
Volume II**

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

53.53 III. BALANCE SHEET OPERATING STATEMENT

E. GAS UTILITIES

5. Submit a schedule showing the sources of gas supply associated with annualized Mcf sales.

.....
Sources of Gas Supply Associated with Annualized Sales
For the Twelve Months Ended January 31, 2006
Pennsylvania Division

	<u>MMCF</u>
Annualized sales (Exhibit No. 3)	<u>25,411</u>
<u>Sources of Gas</u>	
Local Producers	1,791
Upstream Producers	24,952
Storage	(1,336)
Other	<u>4</u>
Total	25,411

Handwritten notes:
Suarez
January 31, 2006
25,411

ORIGINAL

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
E. GAS UTILITIES

18. If the utility has a Fuel Adjustment Clause:

- a. State the base fuel cost per Mcf chargeable against basic customers' rates during the test year. If there was any change in this basic fuel charge during the test year, give details and explanation thereof.
- b. State the amount in which the fuel adjustment clause cost per Mcf exceeds the fuel cost per Mcf charged in base rates at the end of the test year.
- c. *If fuel cost deferment is used at the end of the test year, give:*
 - (i) The amount of deferred fuel cost contained in the operating statement that was deferred from the 12-month operating period immediately preceding the test year.
 - (ii) The amount of deferred fuel cost that was removed from the test period and deferred to the period immediately following the test year.
- d. State the amount of Fuel Adjustment Clause revenues credited to the test year operating account.
- e. State the amount of fuel cost charged to the operating expense account in the test year which is the basis of Fuel Adjustment Clause billings to customers in that year. Provide summary details of this charge.
- f. From the recorded test year operating account, remove the Fuel Adjustment Clause Revenues. Also remove from the test year recorded operating account the excess of fuel cost over base rate fuel charges, which is the basis for the Fuel Adjustment charges. Explain any differences between FAC Revenues and excess fuel costs. (The above is intended to limit the operating account to existing customers' base rate revenues and expense deductions relative thereto).

.....

18. a. Total gas cost are as follows:

- 1) Quarterly filing effective November 1, 2004
 For the period February 1, 2005 – April 30, 2005
 GAC = Gas Adjustment Charge
 NGSC = Natural Gas Supply Charge

	Total	Distribution Charge	GAC	NGSC
Residential	\$9.2874	\$0.2951	\$0.2281	\$8.7642
Commercial Public Authority	\$9.2874	\$0.2951	\$0.2281	\$8.7642
Small Volume Industrial	\$9.2874	\$0.2951	\$0.2281	\$8.7642
Large Volume Industrial	\$9.2874	\$0.2951	\$0.2281	\$8.7642
Large Industrial	\$9.2874	\$0.2951	\$0.2281	\$8.7642

Note: The Distribution Charge is included in the tariff billing rate Distribution Charge

- 2) Quarterly filing effective May 1, 2005
 For the period May 1, 2005 – July 31, 2005
 GAC = Gas Adjustment Charge
 NGSC = Natural Gas Supply Charge

	Total	Distribution Charge	GAC	NGSC
Residential	\$9.5724	\$0.3022	\$0.2281	\$9.0421
Commercial Public Authority	\$9.5724	\$0.3022	\$0.2281	\$9.0421
Small Volume Industrial	\$9.5724	\$0.3022	\$0.2281	\$9.0421
Large Volume Industrial	\$9.5724	\$0.3022	\$0.2281	\$9.0421
Large Industrial	\$9.5724	\$0.3022	\$0.2281	\$9.0421

Note: The Distribution Charge is included in the tariff billing rate Distribution Charge

- 3) Annual filing effective August 1, 2005 at R-00050216
 For the period August 1, 2005 – October 31, 2005
 GAC = Gas Adjustment Charge
 NGSC = Natural Gas Supply Charge

	Total	Distribution Charge	GAC	NGSC
Residential	\$10.6296	\$0.2991	(\$0.1127)	\$10.4432
Commercial Public Authority	\$10.6296	\$0.2991	(\$0.1127)	\$10.4432
Small Volume Industrial	\$10.6296	\$0.2991	(\$0.1127)	\$10.4432
Large Volume Industrial	\$10.6296	\$0.2991	(\$0.1127)	\$10.4432
Large Industrial	\$10.6296	\$0.2991	(\$0.1127)	\$10.4432

Note: The Distribution Charge is included in the tariff billing rate Distribution Charge

- 4) Quarterly filing effective November 1, 2005
 For the period November 1, 2005 – January 31, 2006
 GAC = Gas Adjustment Charge
 NGSC = Natural Gas Supply Charge

	Total	Distribution Charge	GAC	NGSC
Residential	\$13.8113	\$0.3018	(\$0.0059)	\$13.5154
Commercial Public Authority	\$13.8113	\$0.3018	(\$0.0059)	\$13.5154
Small Volume Industrial	\$13.8113	\$0.3018	(\$0.0059)	\$13.5154
Large Volume Industrial	\$13.8113	\$0.3018	(\$0.0059)	\$13.5154
Large Industrial	\$13.8113	\$0.3018	(\$0.0059)	\$13.5154

Note: The Distribution Charge is included in the tariff billing rate Distribution Charge

- b. The Purchase Gas Cost included in Base Tariff Rates at January 31, 2006 are:

	Total	Distribution Charge	GAC	NGSC
Residential	\$13.8113	\$0.3018	(\$0.0059)	\$13.5154
Commercial Public Authority	\$13.8113	\$0.3018	(\$0.0059)	\$13.5154
Small Volume Industrial	\$13.8113	\$0.3018	(\$0.0059)	\$13.5154
Large Volume Industrial	\$13.8113	\$0.3018	(\$0.0059)	\$13.5154
Large Industrial	\$13.8113	\$0.3018	(\$0.0059)	\$13.5154

Note: The Distribution Charge is included in the tariff billing rate Distribution Charge

- c. (i) During the twelve month period ended January 31, 2005, the cost of purchased gas exceeded revenues collected in tariff rates by \$6,567,628.
 (ii) During the twelve month period ended January 31, 2006, the cost of purchased gas exceeded revenues collected in tariff rates by \$3,764,245.
- d. All purchased gas cost is included in Base Tariff Rates for the twelve months ended January 31, 2006.
- e. The cost of purchased gas charged to the operating expense account during the twelve month period ended January 31, 2006 totaled \$278,250,993.
- f. (i) All Purchase Gas Cost is included in Base Rates for the twelve month period ended January 31, 2006.
 (ii) The excess of Purchase Gas Costs over Base Rates for the twelve month period ended January 31, 2006 is \$3,764,245.

The undercollection of Gas Cost for the twelve months ended January 31, 2006 is primarily because commodity costs were higher than projected.

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 Pennsylvania Division
 Summary of Cost of Gas by Gas Supplier and
 Transmission of Gas by Local Producers
 Twelve Months Ended January 2006

<u>Supplier</u>	<u>Projected Quantity Purchased</u> Mcf	<u>Commodity Cost</u> \$	<u>Demand Cost Natural Gas Supply</u> \$	<u>Demand Cost Distribution Charge</u> \$	<u>Total Projected Cost</u> \$
Upstream Purchases	23,413,898	220,412,953	701,372	-	221,114,325
Storage	(1,335,667)	(1,188,620)	10,938,198	-	9,749,578
Transportation		2,446,859	21,073,359	7,734,230	31,254,448
Transportation Credit			(1,171,615)	-	(1,171,615)
Local Production	1,791,280	17,277,709			17,277,709
T. W. Phillips	3,868	49,838			49,838
Displacement Adjustment	-	-			-
Off-System Sales	-	-			-
Off-System Sales Refund	-	-			-
Subtotal	23,873,379	238,998,739	31,541,315	7,734,230	278,274,283
Credit - Line Hits					<u>(23,290)</u>
Total					<u>278,250,993</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA RATE JURISDICTION
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
E. GAS UTILITIES

23. Submit a schedule showing fuel cost in excess of base compared to fuel cost recovery for the period two months prior to test year and the test year.

.....

<u>Period</u>	<u>Base Cost of Gas In</u> <u>Excess of Fuel Costs</u>
	\$
December 2004	(7,376,561)
January 2005	(4,794,103)
February 2005	8,968,758
March 2005	5,874,191
April 2005	9,666,939
May 2005	2,520,174
June 2005	2,369,796
July 2005	(3,018,961)
August 2005	(1,657,042)
September 2005	(2,693,938)
October 2005	(13,132,425)
November 2005	(15,381,834)
December 2005	(7,152,397)
January 2006	9,872,494

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
E. GAS UTILITIES

24. Supply a detailed analysis of Purchased Gas for the test year and the twelve month period prior to the test year.

.....

PENNSYLVANIA DIVISION

	January 2005		January 2006	
	MMCE	(\$000)	MMCE	(\$000)
Local Producers	1,785	11,831	1,791	17,278
Upstream Producers	26,014	156,308	25,240	221,091
Other	4	45	4	50
Transportation		31,411		31,255
Storage Service		12,836		12,905
Storage	230	7,912	(1,336)	(3,190)
Shrinkage	(2,182)	0	(1,826)	0
Total	25,851	220,343	23,873	279,389

25. Submit calculations supporting energy cost per Mcf and operating ratio used to determine increase in costs other than production to serve additional load.

.....

See Exhibit No. 12, Schedule 2 for calculations of the initial base cost of gas (energy cost) used in load growth calculations. See Exhibit No. 3 for cost adjustment associated with customers added.

26. Submit detailed calculations for bulk gas transmission service costs under supply and/or interconnection agreements.

.....

National Fuel Gas Distribution Corporation has no bulk gas transmission supply or interconnection agreements.

30. Provide a schedule showing suppliers, Mcf purchased, cost (small purchases from independent suppliers may be grouped); emergency purchases, listing same information; curtailments during the year; gas put into and taken out of storage; line loss, and any other gas input or output not in the ordinary course of business.

.....

See response to 53.53 III E. 24 above for gas cost information.

There were no off-system sales for the period ended January 31, 2006.

There were no emergency purchases or curtailments for Distribution's Retail customers for the period ended January 31, 2006.

36. State the amount of gas, in Mcf, obtained through various suppliers in past years.

.....

See response to 53.53 III E. 24 above.

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA RATE JURISDICTION
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
E. GAS UTILITIES

31. Provide a schedule showing the determination of the fuel costs included in the base cost of fuel.

.....

See pages 2 through 5 effective November 1, 2004
See pages 6 through 9 effective May 1, 2005
See pages 10 through 13 effective August 1, 2005
See pages 14 through 17 effective November 1, 2005
See pages 18 through 21 effective February 1, 2006

National Fuel Gas Distribution Corporation
Pennsylvania Division
Computation of Purchased Gas Commodity Cost for Service
On and After November 1, 2004

Computation Year: Twelve Months Ended July 2005

<u>Line No.</u>	<u>Description</u>	
1	Purchased Gas Commodity Cost = (CC - E) / S	
2	CC = Commodity Cost of Gas	\$204,745,100
3	S = Projected Sales for the Computation Year (Mcf)	<u>27,504,607</u>
4	Unit Commodity Cost (Line 2/Line 3)	7.4440
5	E = Experienced Net Undercollection to be Recovered - Updated through July 2004	<u>(\$7,555,258)</u>
6	S = Projected Sales for the Computation Year (Mcf)	27,504,607
7	Commodity "E" Factor (Line 4 / Line 6)	(0.2747)
8	Projected Commodity Cost (\$/Mcf) (Line 4 -Line 7)	\$7.7187
9	Quarterly Adjustment - To be refunded (See Attachment A, Page 7)	(\$95,024)
10	12-Month Projected Sales (Mcf)	27,504,607
11	Unit Commodity Cost Surcharge (\$/Mcf) (Line 9 / Line 10)	(\$0.0035)
12	Net Commodity Cost (\$/Mcf) (Line 8 + Line 11)	\$7.7152

National Fuel Gas Distribution Corporation
Pennsylvania Division
Computation of Purchased Gas Demand - NGS Cost
On and After November 1, 2004

Computation Year: Twelve Months Ended July 2005

<u>Line No.</u>	<u>Description</u>	
1	Purchased Gas Demand Cost = DC / S	
2	DC = Demand Cost of Gas	\$35,592,451
3	Projected Sales for Computation Year	<u>27,504,607</u>
4	Unit Demand Cost	1.2941
5	E = Experienced Net Overcollection to be Refunded	<u>1,284,307</u>
6	Total Volumes for Recovery of Demand E - Factor	27,504,607
7	Unit Demand E-Factor Rate (Line 5 / Line 6)	0.0466
8	Projected Sales Demand Cost per Mcf (line 4 - line 7)	1.2475
9	Quarterly Adjustment - To be surcharged (See Attachment A, Page 5)	\$814,680
10	12-Month Projected Sales (Mcf)	27,504,607
11	Unit Commodity Cost Surcharge (\$/Mcf) (Line 9 / Line 10)	\$0.0296
12	Net Commodity Cost (\$/Mcf) (Line 8 + Line 11)	\$1.2771

National Fuel Gas Distribution Corporation
Pennsylvania Division
Computation of Purchased Gas Demand - DC Cost
On and After November 1, 2004

Computation Year: Twelve Months Ended July 2005

Line No.	Description	
1	Purchased Gas Demand Cost = DC / S	
2	DC = Demand Cost of Gas	\$8,062,520
3	Projected Sales for Computation Year	<u>27,604,177</u>
4	Unit Demand Cost	0.2921
5	E = Experienced Net Undercollection to be Recovered	<u>(111,174)</u>
6	Total Volumes for Recovery of Demand E - Factor	27,604,177
7	Unit Demand E-Factor Rate (Line 5 / Line 6)	(0.0040)
8	Projected Sales Demand Cost per Mcf (line 4 - line 9)	0.2961
9	Quarterly Adjustment - To be surcharged (See Attachment A, Page 6)	(\$28,456)
10	12-Month Projected Sales (Mcf)	27,604,177
11	Unit Commodity Cost Surcharge (\$/Mcf) (Line 9 / Line 10)	(\$0.0010)
12	Net Commodity Cost (\$/Mcf) (Line 8 + Line 11)	\$0.2951

National Fuel Gas Distribution Corporation
 Pennsylvania Division
 Recovery of Gas Cost Under 2002 1307(f)
 Effective November 1, 2004
 \$/Mcf

	Natural Gas Supply Charge <u>(A)</u> \$	Gas Adjustment Charge <u>(B)</u> \$	Distribution Charge <u>(C)</u> \$	Total Gas Cost <u>(D=A+B+C)</u> \$
Projected Gas Costs				
Demand	1.3237	(0.0466)	0.2951	1.5722
Commodity	<u>7.4405</u>	<u>0.2747</u>	<u>0</u>	<u>7.7152</u>
Total Projected Cost	8.7642	0.2281	0.2951	9.2874
Gas Cost (8/04)	<u>8.4831</u>	<u>0.2401</u>	<u>0.2962</u>	<u>9.0194</u>
Increase (Decrease)	0.2811	(0.0120)	(0.0011)	0.2680
% Change				2.97%

National Fuel Gas Distribution Corporation
Pennsylvania Division
Computation of Purchased Gas Commodity Cost for Service
On and After May 1, 2005

Computation Year: Twelve Months Ended July 2005

<u>Line No.</u>	<u>Description</u>	
1	Purchased Gas Commodity Cost = (CC - E) / S	
2	CC = Commodity Cost of Gas	\$210,794,469
3	S = Projected Sales for the Computation Year (Mcf)	<u>27,504,607</u>
4	Unit Commodity Cost (Line 2/Line 3)	7.6640
5	E = Experienced Net Undercollection to be Recovered - Updated through July 2004	<u>(\$7,555,258)</u>
6	S = Projected Sales for the Computation Year (Mcf)	27,504,607
7	Commodity "E" Factor (Line 4 / Line 6)	(0.2747)
8	Projected Commodity Cost (\$/Mcf) (Line 4 -Line 7)	\$7.9387
9	1st Quarterly Adjustment - To be refunded (See Attachment A, Page 7)	(\$95,024)
10	12-Month Projected Sales (Mcf)	27,504,607
11	Unit Commodity Cost Surcharge (\$/Mcf) (Line 9 / Line 10)	(\$0.0035)
12	Net Commodity Cost (\$/Mcf) (Line 8 + Line 11)	\$7.9352
13	3rd Quarterly Adjustment - To be surcharged (See Attachment A, Page 7)	\$6,026,507
14	12-Month Projected Sales (Mcf)	27,504,607
15	Unit Commodity Cost Surcharge (\$/Mcf) (Line 13 / Line 14)	\$0.2191
16	Net Commodity Cost (\$/Mcf) (Line 12 + Line 15)	\$8.1543

National Fuel Gas Distribution Corporation
Pennsylvania Division
Computation of Purchased Gas Demand - NGS Cost
On and After May 1, 2005

Computation Year: Twelve Months Ended July 2005

<u>Line No.</u>	<u>Description</u>	
1	Purchased Gas Demand Cost = DC / S	
2	DC = Demand Cost of Gas	\$35,592,451
3	Projected Sales for Computation Year	<u>27,504,607</u>
4	Unit Demand Cost	1.2941
5	E = Experienced Net Overcollection to be Refunded	<u>1,284,307</u>
6	Total Volumes for Recovery of Demand E - Factor	27,504,607
7	Unit Demand E-Factor Rate (Line 5 / Line 6)	0.0466
8	Projected Sales Demand Cost per Mcf (line 4 - line 7)	1.2475
9	1st Quarterly Adjustment - To be surcharged (See Attachment A, Page 5)	\$814,680
10	12-Month Projected Sales (Mcf)	27,504,607
11	Unit Commodity Cost Surcharge (\$/Mcf) (Line 9 / Line 10)	\$0.0296
12	Net Commodity Cost (\$/Mcf) (Line 8 + Line 11)	\$1.2771
13	3rd Quarterly Adjustment - To be refunded (See Attachment A, Page 5)	(\$4,434,647)
14	12-Month Projected Sales (Mcf)	27,504,607
15	Unit Commodity Cost Surcharge (\$/Mcf) (Line 13 / Line 14)	(\$0.1612)
16	Net Commodity Cost (\$/Mcf) (Line 12 + Line 15)	\$1.1159

National Fuel Gas Distribution Corporation
Pennsylvania Division
Computation of Purchased Gas Demand - DC Cost
On and After May 1, 2005

Computation Year: Twelve Months Ended July 2005

<u>Line No.</u>	<u>Description</u>	
1	Purchased Gas Demand Cost = DC / S	
2	DC = Demand Cost of Gas	\$8,062,520
3	Projected Sales for Computation Year	<u>27,604,177</u>
4	Unit Demand Cost	0.2921
5	E = Experienced Net Undercollection to be Recovered	<u>(111,174)</u>
6	Total Volumes for Recovery of Demand E - Factor	27,604,177
7	Unit Demand E-Factor Rate (Line 5 / Line 6)	(0.0040)
8	Projected Sales Demand Cost per Mcf (line 4 - line 9)	0.2961
9	1st Quarterly Adjustment - To be surcharged (See Attachment A, Page 6)	(\$28,456)
10	12-Month Projected Sales (Mcf)	27,604,177
11	Unit Commodity Cost Surcharge (\$/Mcf) (Line 9 / Line 10)	(\$0.0010)
12	Net Commodity Cost (\$/Mcf) (Line 8 + Line 11)	\$0.2951
13	3rd Quarterly Adjustment - To be surcharged (See Attachment A, Page 6)	\$197,127
14	12-Month Projected Sales (Mcf)	27,604,177
15	Unit Commodity Cost Surcharge (\$/Mcf) (Line 9 / Line 10)	\$0.0071
16	Net Commodity Cost (\$/Mcf) (Line 8 + Line 11)	\$0.3022

**National Fuel Gas Distribution Corporation
 Pennsylvania Division
 Recovery of Gas Cost Under 2002 1307(f)
 Effective May 1, 2005
 \$/Mcf**

	<u>Natural Gas Supply Charge</u> (A) \$	<u>Gas Adjustment Charge</u> (B) \$	<u>Distribution Charge</u> (C) \$	<u>Total Gas Cost</u> (D=A+B+C) \$
Projected Gas Costs				
Demand	1.1625	(0.0466)	0.3022	1.4181
Commodity	<u>7.8796</u>	<u>0.2747</u>	<u>0</u>	<u>8.1543</u>
Total Projected Cost	9.0421	0.2281	0.3022	9.5724
Gas Cost (11/04)	<u>8.7642</u>	<u>0.2281</u>	<u>0.2951</u>	<u>9.2874</u>
Increase (Decrease)	0.2779	0.0000	0.0071	0.2850
% Change				3.07%

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Pennsylvania Division
Computation of Purchased Gas Commodity Cost Per Mcf
On and After August 1, 2005

Computation Year: Twelve Months Ended July 2006

<u>Line No.</u>	<u>Description</u>	
1	Purchased Gas Commodity Costs = (CC - E) + S	
2	CC = Commodity Cost of Gas (Exhibit 3)	244,423,604
3	S = Projected Sales for the Computation Year (See Exhibit 22)	<u>26,628,874</u>
4	Unit Commodity Cost (Line 2/ Line 3)	<u>9.1789</u>
5	E = Experienced Net Overcollection to be Refunded (See Schedule 5 - COMMODITY)	<u>1,525,523</u>
6	S = Projected Sales for the Computation Year (See Exhibit 22)	26,628,874
7	Projected SATC Volumes for Computation Year	<u>0</u>
8	Total Volumes for Recovery of Commodity E - Factor (Line 6 + Line 7)	26,628,874
9	Unit Commodity E-Factor Rate (Line 5/ Line 8)	<u>0.0573</u>
10	Projected Sales Demand Cost per Mcf (Line 4 - Line 9)	<u>9.1216</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Pennsylvania Division
Computation of Purchased Gas Demand Cost Per Mcf
On and After August 1, 2005

Computation Year: Twelve Months Ended July 2006

<u>Line No.</u>	<u>Description</u>	
1	Purchased Gas Demand Costs = DC + S	
2	DC = Demand Cost of Gas - Natural Gas Supply (Exhibit 3)	33,667,898
3	Projected Sales for Computation Year (Exhibit 22)	<u>26,628,874</u>
4	Unit Demand Cost (Line 2/ Line 3)	<u>1.2643</u>
5	E = Experienced Net Overcollection to be Refunded (See Schedule 2 - DEMAND - NGS)	1,474,591
6	S = Projected Sales for the Computation Year (Exhibit 22)	<u>26,628,874</u>
7	Unit Demand E-Factor Rate (Line 5/ Line 6)	<u>0.0554</u>
8	Projected Sales Demand Cost per Mcf (Line 4 - Line 7)	<u><u>1.2089</u></u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Pennsylvania Division
Computation of Purchased Gas Demand Cost Per Mcf
On and After August 1, 2005

Computation Year: Twelve Months Ended July 2006

<u>Line No.</u>	<u>Description</u>	
1	Purchased Gas Demand Costs = DC + S	
2	DC = Demand Cost of Gas - Distribution Charge (Exhibit 3)	7,447,491
3	Projected Sales for Computation Year (Exhibit 22)	26,628,874
4	Projected SATC Volumes for Computation Year	<u>94,693</u>
5	Total Volumes for Recovery of Demand Costs - Distribution Charge	26,723,567
6	Unit Demand Cost (Line 2/ Line 5)	<u>0.2787</u>
7	E = Experienced Net Undercollection to be Recovered (See Schedule 2 - DEMAND - DC)	<u>(544,909)</u>
8	Total Volumes for Recovery of Demand Costs - Distribution Charge	26,723,567
9	Unit Demand E-Factor Rate	<u>(0.0204)</u>
10	Projected Sales Demand Cost per Mcf (Line 6 - Line 9)	<u><u>0.2991</u></u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 Pennsylvania Division
 Recovery of Gas Costs Under 2005 1307(f)

	(1)	(2)	(3)	(4)
	<u>Natural Gas Supply Charge</u>	<u>Gas Adjustment Charge</u>	<u>Distribution Charge</u>	<u>Total Gas Costs</u>
	\$	\$	\$	\$
Projected Gas Costs				
Demand	1.2643	(0.0554)	0.2991	1.5080
Commodity	<u>9.1789</u>	<u>(0.0573)</u>	<u>0.0000</u>	<u>9.1216</u>
Total Projected Gas Costs	10.4432	(0.1127)	0.2991	10.6296
Current Gas Costs (5/05)	<u>9.0421</u>	<u>0.2281</u>	<u>0.3022</u>	<u>9.5724</u>
Increase (Decrease)	<u>1.4011</u>	<u>(0.3408)</u>	<u>(0.0031)</u>	<u>1.0572</u>

Exhibit No. 12
 Schedule 5
 Page 13
 Witness: Suarez

PGC Exhibit 21
 Schedule 1
 Sheet 4
 Update: June 2005

National Fuel Gas Distribution Corporation
Pennsylvania Division
Computation of Purchased Gas Commodity Cost for Service
On and After November 1, 2005

Computation Year: Twelve Months Ended July 2006

<u>Line No.</u>	<u>Description</u>	
1	Purchased Gas Commodity Cost = (CC - E) / S	
2	CC = Commodity Cost of Gas	\$322,701,445
3	S = Projected Sales for the Computation Year (Mcf)	<u>26,628,874</u>
4	Unit Commodity Cost (Line 2/Line 3)	12.1185
5	E = Experienced Net Undercollection to be Recovered - Updated through July 2005	<u>(\$920,605)</u>
6	S = Projected Sales for the Computation Year (Mcf)	26,628,874
7	Commodity "E" Factor (Line 4 / Line 6)	(0.0346)
8	Projected Commodity Cost (\$/Mcf) (Line 4 -Line 7)	\$12.1531
9	Quarterly Adjustment - To be surcharged (See Attachment A, Page 7)	\$1,048,347
10	12-Month Projected Sales (Mcf)	26,628,874
11	Unit Commodity Cost Surcharge (\$/Mcf) (Line 9 / Line 10)	\$0.0394
12	Net Commodity Cost (\$/Mcf) (Line 8 + Line 11)	\$12.1925

National Fuel Gas Distribution Corporation
Pennsylvania Division
Computation of Purchased Gas Demand - NGS Cost
On and After November 1, 2005

Computation Year: Twelve Months Ended July 2006

Line No.	Description	
1	Purchased Gas Demand Cost = DC / S	
2	DC = Demand Cost of Gas	\$33,667,898
3	Projected Sales for Computation Year	<u>26,628,874</u>
4	Unit Demand Cost	1.2643
5	E = Experienced Net Overcollection to be Refunded	<u>1,077,872</u>
6	Total Volumes for Recovery of Demand E - Factor	26,628,874
7	Unit Demand E-Factor Rate (Line 5 / Line 6)	0.0405
8	Projected Sales Demand Cost per Mcf (line 4 - line 7)	1.2238
9	Quarterly Adjustment - To be surcharged (See Attachment A, Page 5)	\$2,482,295
10	12-Month Projected Sales (Mcf)	26,628,874
11	Unit Commodity Cost Surcharge (\$/Mcf) (Line 9 / Line 10)	\$0.0932
12	Net Commodity Cost (\$/Mcf) (Line 8 + Line 11)	\$1.3170

National Fuel Gas Distribution Corporation
Pennsylvania Division
Computation of Purchased Gas Demand - DC Cost
On and After November 1, 2005

Computation Year: Twelve Months Ended July 2006

Line No.	Description	
1	Purchased Gas Demand Cost = DC / S	
2	DC = Demand Cost of Gas	\$7,447,491
3	Projected Sales for Computation Year	<u>26,723,567</u>
4	Unit Demand Cost	0.2787
5	E = Experienced Net Undercollection to be Recovered	<u>(573,126)</u>
6	Total Volumes for Recovery of Demand E - Factor	26,723,567
7	Unit Demand E-Factor Rate (Line 5 / Line 6)	(0.0214)
8	Projected Sales Demand Cost per Mcf (line 4 - line 9)	0.3001
9	Quarterly Adjustment - To be surcharged (See Attachment A, Page 6)	\$46,307
10	12-Month Projected Sales (Mcf)	26,723,567
11	Unit Commodity Cost Surcharge (\$/Mcf) (Line 9 / Line 10)	\$0.0017
12	Net Commodity Cost (\$/Mcf) (Line 8 + Line 11)	\$0.3018

**National Fuel Gas Distribution Corporation
 Pennsylvania Division
 Recovery of Gas Cost Under 2005 1307(f)
 Effective November 1, 2005
 \$/Mcf**

	Natural Gas Supply Charge <u>(A)</u> \$	Gas Adjustment Charge <u>(B)</u> \$	Distribution Charge <u>(C)</u> \$	Total Gas Cost <u>(D=A+B+C)</u> \$
Projected Gas Costs				
Demand	1.3575	(0.0405)	0.3018	1.6188
Commodity	<u>12.1579</u>	<u>0.0346</u>	<u>0</u>	<u>12.1925</u>
Total Projected Cost	13.5154	(0.0059)	0.3018	13.8113
Gas Cost (8/05)	<u>10.4432</u>	<u>(0.1127)</u>	<u>0.2991</u>	<u>10.6296</u>
Increase (Decrease)	3.0722	0.1068	0.0027	3.1817
% Change				29.93%

National Fuel Gas Distribution Corporation
Pennsylvania Division
Computation of Purchased Gas Commodity Cost for Service
On and After February 1, 2006

Computation Year: Twelve Months Ended July 2006

<u>Line No.</u>	<u>Description</u>	
1	Purchased Gas Commodity Cost = $(CC - E) / S$	
2	CC = Commodity Cost of Gas	\$304,446,656
3	S = Projected Sales for the Computation Year (Mcf)	<u>26,628,874</u>
4	Unit Commodity Cost (Line 2/Line 3)	11.4330
5	E = Experienced Net Undercollection to be Recovered - Updated through July 2005	<u>(\$920,605)</u>
6	S = Projected Sales for the Computation Year (Mcf)	26,628,874
7	Commodity "E" Factor (Line 4 / Line 6)	(0.0346)
8	Projected Commodity Cost (\$/Mcf) (Line 4 -Line 7)	\$11.4676
9	1st Quarterly Adjustment - To be surcharged	\$1,048,347
10	12-Month Projected Sales (Mcf)	26,628,874
11	Unit Commodity Cost Surcharge (\$/Mcf) (Line 9 / Line 10)	\$0.0394
12	Net Commodity Cost (\$/Mcf) (Line 8 + Line 11)	\$11.5070
13	2nd Quarterly Adjustment - To be refunded (See Attachment A, Page 7)	(\$4,791,719)
14	12-Month Projected Sales (Mcf)	26,628,874
15	Unit Commodity Cost Surcharge (\$/Mcf) (Line 13 / Line 14)	(\$0.1799)
16	Net Commodity Cost (\$/Mcf) (Line 12 + Line 15)	\$11.3271

National Fuel Gas Distribution Corporation
Pennsylvania Division
Computation of Purchased Gas Demand - NGS Cost
On and After February 1, 2006

Computation Year: Twelve Months Ended July 2006

Line No.	Description	
1	Purchased Gas Demand Cost = DC / S	
2	DC = Demand Cost of Gas	\$33,667,898
3	Projected Sales for Computation Year	<u>26,628,874</u>
4	Unit Demand Cost	1.2643
5	E = Experienced Net Overcollection to be Refunded	<u>1,077,872</u>
6	Total Volumes for Recovery of Demand E - Factor	26,628,874
7	Unit Demand E-Factor Rate (Line 5 / Line 6)	0.0405
8	Projected Sales Demand Cost per Mcf (line 4 - line 7)	1.2238
9	1st Quarterly Adjustment - To be surcharged	\$2,482,295
10	12-Month Projected Sales (Mcf)	26,628,874
11	Unit Commodity Cost Surcharge (\$/Mcf) (Line 9 / Line 10)	\$0.0932
12	Net Commodity Cost (\$/Mcf) (Line 8 + Line 11)	\$1.3170
13	2nd Quarterly Adjustment - To be surcharged (See Attachment A, Page 5)	\$2,430,600
14	12-Month Projected Sales (Mcf)	26,628,874
15	Unit Commodity Cost Surcharge (\$/Mcf) (Line 13 / Line 14)	\$0.0913
16	Net Commodity Cost (\$/Mcf) (Line 12 + Line 15)	\$1.4083

National Fuel Gas Distribution Corporation
Pennsylvania Division
Computation of Purchased Gas Demand - DC Cost
On and After February 1, 2006

Computation Year: Twelve Months Ended July 2006

Line No.	Description	
1	Purchased Gas Demand Cost = DC / S	
2	DC = Demand Cost of Gas	\$7,447,491
3	Projected Sales for Computation Year	<u>26,723,567</u>
4	Unit Demand Cost	0.2787
5	E = Experienced Net Undercollection to be Recovered	<u>(573,126)</u>
6	Total Volumes for Recovery of Demand E - Factor	26,723,567
7	Unit Demand E-Factor Rate (Line 5 / Line 6)	(0.0214)
8	Projected Sales Demand Cost per Mcf (line 4 - line 9)	0.3001
9	1st Quarterly Adjustment - To be surcharged	\$46,307
10	12-Month Projected Sales (Mcf)	26,723,567
11	Unit Commodity Cost Surcharge (\$/Mcf) (Line 9 / Line 10)	\$0.0017
12	Net Commodity Cost (\$/Mcf) (Line 8 + Line 11)	\$0.3018
13	2nd Quarterly Adjustment - To be surcharged (See Attachment A, Page 5)	\$159,754
14	12-Month Projected Sales (Mcf)	26,723,567
15	Unit Commodity Cost Surcharge (\$/Mcf) (Line 13 / Line 14)	\$0.0060
16	Net Commodity Cost (\$/Mcf) (Line 12 + Line 15)	\$0.3078

**National Fuel Gas Distribution Corporation
 Pennsylvania Division
 Recovery of Gas Cost Under 2005 1307(f)
 Effective February 1, 2006
 \$/Mcf**

	Natural Gas Supply Charge <u>(A)</u> \$	Gas Adjustment Charge <u>(B)</u> \$	Distribution Charge <u>(C)</u> \$	Total Gas Cost <u>(D=A+B+C)</u> \$
Projected Gas Costs				
Demand	1.4488	(0.0405)	0.3078	1.7161
Commodity	<u>11.2925</u>	<u>0.0346</u>	<u>0</u>	<u>11.3271</u>
Total Projected Cost	12.7413	(0.0059)	0.3078	13.0432
Gas Cost (11/05)	<u>13.5154</u>	<u>(0.0059)</u>	<u>0.3018</u>	<u>13.8113</u>
Increase (Decrease)	(0.7741)	0.0000	0.0060	(0.7681)
% Change				(5.56%)

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA RATE JURISDICTION
53.53.IV. - RATE STRUCTURE
B. GAS UTILITIES

11. Supply the net fuel clause adjustment by month for the test year.

.....

National Fuel Gas Distribution Corporation
Pennsylvania Rate Jurisdiction
Monthly Gas Cost Rate In Effect During
12 Month Period Ended January 31, 2006

<u>Revenue Period</u> <u>(Month/Year)</u>	<u>Pennsylvania Rate</u> <u>Jurisdiction Statement No.</u>	<u>Note 1</u> <u>Rate per Mcf</u>
February 2005	PGC 04	\$0
March 2005	PGC 04	\$0
April 2005	PGC 04	\$0
May 2005	PGC 04	\$0
June 2005	PGC 04	\$0
July 2005	PGC 04	\$0
August 2005	PGC 05	\$0
September 2005	PGC 05	\$0
October 2005	PGC 05	\$0
November 2005	PGC 05	\$0
December 2005	PGC 05	\$0
January 2006	PGC 05	\$0

Note 1: All purchased gas costs included in tariff base rates.

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISION
 OPERATIONS AND MAINTENANCE EXPENSE ADJUSTMENTS
 TO THE TWELVE MONTHS ENDED JANUARY 31, 2006
 ADJUSTMENTS TO PURCHASED GAS EXPENSE
 (\$000)

To adjust the Cost of Purchased Gas Expense to the level being recovered through base tariff rates. The computation is made by multiplying the volumes for the Pennsylvania Division for the Twelve Months Ended January 31, 2006, as adjusted, by the current base cost of gas included in Supplement No. 59 to Gas Pa. P.U.C. No. 9, tariff rates.

- (1) Pennsylvania Division Purchased Gas Costs
 Per Books for the Twelve Months Ended
 January 31, 2006 \$277,662
- (2) Pennsylvania Division Purchased Gas
 Cost to be Recovered in Base Tariff Rates:

	Total Rate	Adjusted Volumes	Gas Cost
Residential	\$ 13.0432	19,020	\$ 248,088
Residential No E	13.0491	1	11
LIRA	13.0432	1,123	14,646
Small Commercial < 250 Mcf	13.0432	1,049	13,677
Small Commercial > 250 Mcf	13.0432	1,954	25,488
Small Commercial > 250 Mcf No E	13.0491	1	13
Large Commercial	13.0432	1,829	23,850
Large Commercial No E	13.0491	10	127
Small VIS	13.0432	78	1,014
Small VIS No E	13.0491	2	28
Intermediate VIS	13.0432	280	3,653
Intermediate VIS No E	13.0491	26	340
LVIS	13.0432	6	83
LVIS No E	13.0491	0	0
LIS	13.0432	6	80
LIS No E	13.0491	0	0
SATC	0.3078	80	25
SATC E	0.3019	2	0
			0
Transportation	0.1500	7,404	1,111
Transportation - E	0.1441	93	13
Load Balancing			
Commodity	11.3271	26	298
Transportation	0.1500	161	24
Total			<u>\$332,569</u>
Adjustment			\$54,907

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
SECTION 53.62 RECOVERY OF FUEL COSTS BY GAS UTILITIES

In addition to information otherwise required to be filed by a jurisdictional natural gas distributor with gross intrastate annual operating revenues in excess of \$40 million seeking a change in its base rates, each gas utility must also file updates to the information required by Section 53.64(b) (relating to filing requirements for natural gas distributors with gross intrastate annual operating revenues in excess of \$40 million). In the case of a gas utility purchasing gas as defined at Section 53.61(a) (relating to purpose) from an affiliated interest, it shall also file updates to the information required at Section 53.65 (relating to special provisions relating to natural gas distributors with gross intrastate annual operating revenues in excess of \$40 million with affiliated interests). These updates shall to be made at the time the base rate case under 66 Pa. C.S. Section 1308 (relating to voluntary changes in rates) is originally filed. Deficiencies in filing will be treated as set forth at Section 53.51(c) (relating to general).

.....

National Fuel Gas Distribution Corporation hereby incorporates by reference 1307(f) Case R-00050216 comprised of 26 exhibits filed on January 3, 2005. On February 1, 2005 the Company filed its testimony and additional exhibits. Rates are effective through July 2006.

The Company also incorporates by reference 1307(f) Case R-00061246 comprised of 26 exhibits filed on January 3, 2006. On February 1, 2006 the Company filed its testimony and additional exhibits. Rates are to be effective August 1, 2006 through July 2007.

Copies of the filings can be provided upon request.

See attached quarterly filing update of purchased gas cost and revenues for Case R-00050216 effective February 1, 2006 (pgs. 2 – 29) and settlement updates for purchased gas cost and revenue through February 2006 for Case R-00061246 (pgs. 30 – 112).

National Fuel Gas Distribution Corporation
 Pennsylvania Division
 Computation of Purchased Gas Commodity Cost for Service
 On and After February 1, 2006

Computation Year: Twelve Months Ended July 2006

Line No.	Description	
1	Purchased Gas Commodity Cost = (CC - E) / S	
2	CC = Commodity Cost of Gas	\$304,446,656
3	S = Projected Sales for the Computation Year (Mcf)	<u>26,628,874</u>
4	Unit Commodity Cost (Line 2/Line 3)	11.4330
5	E = Experienced Net Undercollection to be Recovered - Updated through July 2005	<u>(\$920,605)</u>
6	S = Projected Sales for the Computation Year (Mcf)	26,628,874
7	Commodity "E" Factor (Line 4 / Line 6)	(0.0346)
8	Projected Commodity Cost (\$/Mcf) (Line 4 -Line 7)	\$11.4676
9	1st Quarterly Adjustment - To be surcharged	\$1,048,347
10	12-Month Projected Sales (Mcf)	26,628,874
11	Unit Commodity Cost Surcharge (\$/Mcf) (Line 9 / Line 10)	\$0.0394
12	Net Commodity Cost (\$/Mcf) (Line 8 + Line 11)	\$11.5070
13	2nd Quarterly Adjustment - To be refunded (See Attachment A, Page 7)	(\$4,791,719)
14	12-Month Projected Sales (Mcf)	26,628,874
15	Unit Commodity Cost Surcharge (\$/Mcf) (Line 13 / Line 14)	(\$0.1799)
16	Net Commodity Cost (\$/Mcf) (Line 12 + Line 15)	\$11.3271

National Fuel Gas Distribution Corporation
 Pennsylvania Division
 Computation of Purchased Gas Demand - NGS Cost
 On and After February 1, 2006

Computation Year: Twelve Months Ended July 2006

Line No.	Description	
1	Purchased Gas Demand Cost = DC / S	
2	DC = Demand Cost of Gas	\$33,667,898
3	Projected Sales for Computation Year	<u>26,628,874</u>
4	Unit Demand Cost	1.2643
5	E = Experienced Net Overcollection to be Refunded	<u>1,077,872</u>
6	Total Volumes for Recovery of Demand E - Factor	26,628,874
7	Unit Demand E-Factor Rate (Line 5 / Line 6)	0.0405
8	Projected Sales Demand Cost per Mcf (line 4 - line 7)	1.2238
9	1st Quarterly Adjustment - To be surcharged	\$2,482,295
10	12-Month Projected Sales (Mcf)	26,628,874
11	Unit Commodity Cost Surcharge (\$/Mcf) (Line 9 / Line 10)	\$0.0932
12	Net Commodity Cost (\$/Mcf) (Line 8 + Line 11)	\$1.3170
13	2nd Quarterly Adjustment - To be surcharged (See Attachment A, Page 5)	\$2,430,600
14	12-Month Projected Sales (Mcf)	26,628,874
15	Unit Commodity Cost Surcharge (\$/Mcf) (Line 13 / Line 14)	\$0.0913
16	Net Commodity Cost (\$/Mcf) (Line 12 + Line 15)	\$1.4083

National Fuel Gas Distribution Corporation
 Pennsylvania Division
 Computation of Purchased Gas Demand - DC Cost
 On and After February 1, 2006

Computation Year: Twelve Months Ended July 2006

Line No.	Description	
1	Purchased Gas Demand Cost = DC / S	
2	DC = Demand Cost of Gas	\$7,447,491
3	Projected Sales for Computation Year	<u>26,723,567</u>
4	Unit Demand Cost	0.2787
5	E = Experienced Net Undercollection to be Recovered	<u>(573,126)</u>
6	Total Volumes for Recovery of Demand E - Factor	26,723,567
7	Unit Demand E-Factor Rate (Line 5 / Line 6)	(0.0214)
8	Projected Sales Demand Cost per Mcf (line 4 - line 9)	0.3001
9	1st Quarterly Adjustment - To be surcharged	\$46,307
10	12-Month Projected Sales (Mcf)	26,723,567
11	Unit Commodity Cost Surcharge (\$/Mcf) (Line 9 / Line 10)	\$0.0017
12	Net Commodity Cost (\$/Mcf) (Line 8 + Line 11)	\$0.3018
13	2nd Quarterly Adjustment - To be surcharged (See Attachment A, Page 5)	\$159,754
14	12-Month Projected Sales (Mcf)	26,723,567
15	Unit Commodity Cost Surcharge (\$/Mcf) (Line 13 / Line 14)	\$0.0060
16	Net Commodity Cost (\$/Mcf) (Line 12 + Line 15)	\$0.3078

**National Fuel Gas Distribution Corporation
 Pennsylvania Division
 Recovery of Gas Cost Under 2005 1307(f)
 Effective February 1, 2006
 \$/Mcf**

	Natural Gas Supply Charge <u>(A)</u> \$	Gas Adjustment Charge <u>(B)</u> \$	Distribution Charge <u>(C)</u> \$	Total Gas Cost <u>(D=A+B+C)</u> \$
Projected Gas Costs				
Demand	1.4488	(0.0405)	0.3078	1.7161
Commodity	<u>11.2925</u>	<u>0.0346</u>	<u>0</u>	<u>11.3271</u>
Total Projected Cost	12.7413	(0.0059)	0.3078	13.0432
Gas Cost (11/05)	<u>13.5154</u>	<u>(0.0059)</u>	<u>0.3018</u>	<u>13.8113</u>
Increase (Decrease)	(0.7741)	0.0000	0.0060	(0.7681)
% Change				(5.56%)

**National Fuel Gas Distribution Corporation
Pennsylvania Division
Reconciliation of NGS Demand Purchased Gas Costs
October 2005 - December 2005**

Actual Undercollection for the Three-Month
Period Ended December 2005 (See Attachment A, Page 8):

October 2005	(\$442,442)	
November 2005	(\$1,273,063)	
December 2005	(\$1,108,445)	(\$2,823,950)

Projected Overcollection for the Three-Month
Period Ended December 2005 (See Attachment A, Page 14):

October 2005	\$459,805	
November 2005	(\$116,421)	
December 2005	(\$736,734)	<u>(\$393,350)</u>

Amount to be surcharged (\$2,430,600)

**National Fuel Gas Distribution Corporation
Pennsylvania Division
Reconciliation of DC Demand Purchased Gas Costs
October 2005 - December 2005**

Actual Undercollection for the Two-Month
Period Ended December 2005 (See Attachment A, Page 9):

October 2005	(\$451,127)	
November 2005	(\$199,376)	
December 2005	\$348,761	(\$301,742)

Projected Undercollection for the Two-Month
Period Ended December 2005 (See Attachment A, Page 15):

October 2005	(\$360,051)	
November 2005	(\$111,133)	
December 2005	\$329,196	<u>(\$141,988)</u>

Amount to be surcharged

(\$159,754)

National Fuel Gas Distribution Corporation
Pennsylvania Division
Reconciliation of Commodity Purchased Gas Costs
October 2005 - December 2005

Actual Undercollection for the Two-Month
Period Ended December 2005 (See Attachment A, Page 10):

October 2005	(\$12,238,857)	
November 2005	(\$13,909,395)	
December 2005	(\$6,406,170)	(\$32,554,422)

Projected Undercollection for the Two-Month
Period Ended December 2005 (See Attachment A, Page 16):

October 2005	(\$23,149,948)	
November 2005	(\$12,015,286)	
December 2005	(\$2,180,907)	<u>(\$37,346,141)</u>

Amount to be refunded

\$4,791,719

National Fuel Gas Distribution Corporation
 Pennsylvania Division
 Statement of Actual Demand Sales Over/(Under) Collection (NGS)
 October 2005 - December 2005

	Sales (Mcf) (A)	PGC Rate (\$/Mcf) (B)	PGC Revenue (\$) (C=AxB)	Cost of Fuel ^(A) (\$) (D)	Over(Under) Collection (\$) (E=C-D)
October 2005	694,963	\$1.2643	\$878,642		
	0	\$1.2643	\$0		
Standby/Priority	0		\$10,135		
Standby Overrun	0		\$1,513		
LBS-Demand	1,145	\$0.7265	\$832		
Overdelivery/Up. Cap	0		\$66,307		
Total	694,963		\$957,429	\$1,399,871	(\$442,442)
November 2005	878,962	\$1.2643	\$1,111,272		
	717,842	\$1.3575	\$974,471		
Standby/Priority	0		\$21,220		
Standby Overrun	0		\$3,839		
LBS-Demand	1,145	\$0.7265	\$832		
Overdelivery/Up. Cap	0		\$85,812		
Total	1,596,804		\$2,197,446	\$3,470,509	(\$1,273,063)
December 2005	5,264	\$1.2643	\$6,655		
	3,535,403	\$1.3575	\$4,799,310		
Standby/Priority	0		\$31,550		
Standby Overrun	0		\$3,399		
LBS-Demand	1,145	\$0.7711	\$883		
Overdelivery/Up. Cap	0		\$108,846		
Total	3,540,667		\$4,950,843	\$6,059,088	(\$1,108,445)

Footnote:
 (A) See Attachment A, Page 11.

National Fuel Gas Distribution Corporation
Pennsylvania Division
Statement of Actual Demand Sales Over/(Under) Collection (DC)
October 2005 - December 2005

	Sales (Mcf) (A)	PGC Rate (\$/Mcf) (B)	PGC Revenue (\$) (C=AxB)	Cost of Fuel ^(A) (\$) (D)	Over(Under) Collection (\$) (E=C-D)
October 2005	0	\$0.2982	\$0		
	694,963	\$0.2787	\$193,686		
SATC	0	\$0.2982	\$0		
SATC	2,382	\$0.2787	\$664		
Total	697,345		\$194,350	\$645,477	(\$451,127)
November 2005	878,962	\$0.2787	\$244,967		
	717,842	\$0.2804	\$201,283		
SATC	3,181	\$0.2787	\$887		
SATC	2,255	\$0.2804	\$632		
Total	1,602,240		447,769	\$647,145	(\$199,376)
December 2005	5,264	\$0.2787	\$1,467		
	3,535,403	\$0.2804	\$991,327		
SATC	56	\$0.2787	\$16		
SATC	11,040	\$0.2804	\$3,096		
Total	3,551,763		995,906	\$647,145	\$348,761

Footnote:
 (A) See Attachment A, Page 12.

National Fuel Gas Distribution Corporation
Pennsylvania Division
Statement of Actual Commodity Sales Over/(Under) Collection
October 2005 - December 2005

	Sales (Mcf) (A)	PGC Rate (\$/Mcf) (B)	PGC Revenue (\$) (C=AxB)	Cost of Fuel ^(A) (\$) (D)	Over(Under) Collection (\$) (E=C-D)
October 2005	694,963	\$9.1789	\$6,378,996		
	0	\$9.1789	\$0		
NFGSC transfer fee			\$8		
Market rate differential	0	\$0.0000	\$4,059		
CBA Deficient Sale			(\$4,709)		
NGV	1,183	\$9.9054	\$11,718		
LBS-Commodity	2,976	\$9.1789	\$27,316		
Total	699,122		\$6,417,388	\$18,656,245	(\$12,238,857)
November 2005	878,962	\$9.1789	\$8,067,904		
	717,842	\$12.1579	\$8,727,451		
Storage recovery			\$0		
NFGSC Fee			\$0		
Market rate differential			\$13,051		
CBA deficient sale			\$66,251		
NGV	1,240	\$9.9054	\$12,283		
LBS-Commodity	3,964	\$9.1789	\$36,385		
Total	1,602,008		16,923,325	\$30,832,720	(\$13,909,395)
December 2005	5,264	\$9.1789	\$48,318		
	3,535,403	\$12.1579	\$42,983,076		
Storage recovery			\$0		
NFGSC Fee			\$0		
Market rate differential			\$0		
CBA deficient sale			\$0		
NGV	1,184	\$12.9290	\$15,308		
LBS-Commodity	1,501	\$12.1579	\$18,249		
Total	3,543,352		43,064,951	\$49,471,121	(\$6,406,170)

Footnote:
 (A) See Attachment A, Page 13.

National Fuel Gas Distribution Corporation
Pennsylvania Division
Details of Actual Demand Purchased Gas Cost (NGS)

	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	Jan-06	Feb-06	Mar-06	Apr-06	May-06	Jun-06	Total
Purchases: (Mcf)												
Spot	529,309	576,341	1,858,821	111,285	156,096							3,231,852
Contracted	896,072	867,022	108,645	1,995,638	1,810,782							5,678,159
Local Producers	159,379	138,536	177,408	103,148	93,477							669,948
TW Phillips	77	88	88	172	314							739
Total Purchases	1,584,837	1,579,987	2,144,962	2,210,243	2,060,669	0	0	0	0	0	0	9,580,698
Storage Inventory	(962,931)	(960,828)	(862,734)	183,660	2,217,804							(385,029)
Shrinkage	(116,185)	(95,714)	(118,824)	(141,345)	(139,802)							(611,870)
Less: Offsystem Sales	0	0	0	0	0							0
Add: Prior Period Adj	0	0	0	0	0							0
Total (Mcf)	505,721	523,445	1,163,404	2,252,558	4,138,671	0	0	0	0	0	0	8,583,799
Purchased Gas Cost:												
Spot	\$0	\$0	\$0	\$0	\$0							\$0
Contracted	\$15,594	(\$3,261)	(\$9)	\$180,834	\$177,120							\$370,278
Local Producers	\$0	\$0	\$0	\$0	\$0							\$0
TW Phillips	\$0	\$0	\$0	\$0	\$0							\$0
Storage Inventory	(\$1,449,789)	(\$1,446,623)	(\$1,291,599)	\$274,958	\$3,320,274							(\$592,779)
Shrinkage	\$0	\$0	\$0	\$0	\$0							\$0
Subtotal	(\$1,434,195)	(\$1,449,884)	(\$1,291,608)	\$455,792	\$3,497,394	\$0	\$0	\$0	\$0	\$0	\$0	(\$222,501)
Transportation	\$2,280,962	\$2,330,222	\$2,360,010	\$2,719,431	\$2,300,863							\$11,991,488
Storage Service	\$1,053,077	\$1,053,077	\$1,053,077	\$1,053,077	\$1,061,975							\$5,274,283
Transition Cost	\$0	\$0	\$0	\$0	\$0							\$0
Displacement Adjustment	\$0	\$0	\$0	\$0	\$0							\$0
Prior Period Adjustment	\$0	\$0	\$0	\$0	\$0							\$0
Total Gas Cost	\$1,899,844	\$1,933,415	\$2,121,479	\$4,228,300	\$6,860,232	\$0	\$0	\$0	\$0	\$0	\$0	\$17,043,270
Less:												
Distribution Charge	\$592,012	\$592,012	\$645,477	\$647,145	\$647,145							\$3,123,792
Offsystem Sales	\$0	\$0	\$0	\$0	\$0							\$0
Offsystem Sales Refund	\$0	\$0	\$0	\$0	\$0							\$0
MMT Cost	\$49,126	\$52,885	\$76,131	\$110,646	\$153,999							\$442,787
Line Hits	\$0	\$0	\$0	\$0	\$0							\$0
Net Gas Cost	\$1,258,706	\$1,288,518	\$1,399,871	\$3,470,509	\$8,059,088	\$0	\$0	\$0	\$0	\$0	\$0	\$13,476,691

National Fuel Gas Distribution Corporation
 Pennsylvania Division
 Details of Actual Temperature Swing/Peaking Capacity Costs (DC)

	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	Jan-06	Feb-06	Mar-06	Apr-06	May-06	Jun-06	Total	Total
NFGSC EFT Capacity (Dth)	73,544	73,544	73,544	73,544	73,544								
Rate (\$/Dth)	3.5569	3.5569	3.5569	3.5569	3.5569								
Amount (\$)	261,589	261,589	261,589	261,589	261,589	-	-	-	-	-	-	-	1,307,943
NFGSC ESS Delivery (Dth)	34,327	34,327	34,327	34,327	34,327								
Rate (\$/Dth)	2.1345	2.1345	2.1345	2.1345	2.1345								
Amount (\$)	73,271	73,271	73,271	73,271	73,271	-	-	-	-	-	-	-	366,355
NFGSC ESS Capacity (Dth)	1,613,369	1,613,369	1,613,369	1,613,369	1,613,369								
Rate (\$/Dth)	0.0432	0.0432	0.0432	0.0432	0.0432								
Amount (\$)	69,698	69,698	69,698	69,698	69,698	-	-	-	-	-	-	-	348,488
Columbia Full Peak FSS (Dth) Demand	18,417	18,417	18,417	18,417	18,417								
Rate (\$/Dth)	1.5010	1.5010	1.5010	1.5010	1.5010								
Amount (\$)	27,644	27,644	27,644	27,644	27,644	-	-	-	-	-	-	-	138,220
Columbia Full Peak FSS (Dth) Capacity	564,031	564,031	564,031	564,031	564,031								
Rate (\$/Dth)	0.0288	0.0288	0.0288	0.0288	0.0288								
Amount (\$)	16,244	16,244	16,244	16,244	16,244	-	-	-	-	-	-	-	81,220
Columbia Full Peak SST (Dth) Capacity	9,209	9,209	18,417	18,417	18,417								
Rate (\$/Dth)	5.8060	5.8060	5.8060	5.8060	5.8060								
Amount (\$)	53,465	53,465	106,929	106,929	106,929	-	-	-	-	-	-	-	427,716
Central NY Oil & Gas	66,730	66,730	66,730	66,730	66,730								
Rate (\$/Dth)	0.2000	0.2000	0.2000	0.2250	0.2250								
Amount (\$)	13,346	13,346	13,346	15,014	15,014	0	0	0	0	0	0	0	70066.5
Nexen Storage	15,000	15,000	15,000	15,000	15,000								
Rate (\$/Dth)	4.5417	4.5417	4.5417	4.5417	4.5417								
Amount (\$)	68,126	68,126	68,126	68,126	68,126	-	-	-	-	-	-	-	340627.5
Tennessee Lateral	6,673	6,673	6,673	6,673	6,673								
Rate (\$/Dth)	0.7000	0.7000	0.7000	0.7000	0.7000								
Amount (\$)	4,671	4,671	4,671	4,671	4,671	0	0	0	0	0	0	0	23355.5
Tennessee FTA	6,800	6,800	6,800	6,800	6,800								
Rate (\$/Dth)	0.6000	0.6000	0.6000	0.6000	0.6000								
Amount (\$)	3,960	3,960	3,960	3,960	3,960	-	-	-	-	-	-	-	19,800
Grand Total Cost - Distribution Charge (\$)	592,012	592,012	645,477	647,145	647,145	-	-	-	-	-	-	-	3,123,792

National Fuel Gas Distribution Corporation
 Pennsylvania Division
 Details of Actual Commodity Purchased Gas Cost

	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	Jan-06	Feb-06	Mar-06	Apr-06	May-06	Jun-06	Total
Purchases: (Mcf)												
Spot	529,309	576,341	1,858,821	111,285	156,096							3,231,852
Contracted	896,072	867,022	108,645	1,995,638	1,810,782							5,678,159
Local Producers	159,379	136,538	177,408	103,148	93,477							669,948
TW Phillips	77	88	88	172	314							739
Total Purchases	1,584,837	1,579,987	2,144,962	2,210,243	2,060,669	0	0	0	0	0	0	9,580,698
Storage Inventory	(962,931)	(960,828)	(862,734)	183,660	2,217,804							(385,029)
Shrinkage	(116,185)	(95,714)	(118,824)	(141,345)	(139,802)							(611,870)
Less: Offsystem Sales	0	0										0
Add: Prior Period Adj	0	0										0
Total (Mcf)	505,721	523,445	1,163,404	2,252,558	4,138,671	0	0	0	0	0	0	8,583,799
Purchased Gas Cost:												
Spot	\$4,159,128	\$6,774,528	\$24,195,263	\$1,236,033	\$1,799,290							\$38,164,240
Contracted	\$5,782,514	\$4,882,762	\$1,812,076	\$25,695,281	\$20,393,904							\$58,566,537
Local Producers	\$1,297,172	\$1,658,240	\$2,603,938	\$1,491,955	\$1,112,425							\$8,163,730
TW Phillips	\$1,381	\$1,457	\$1,479	\$2,402	\$4,928							\$11,647
Storage Inventory	(\$6,994,153)	(\$7,435,155)	(\$10,099,595)	\$2,150,016	\$25,962,723							\$3,583,836
Shrinkage	\$0	\$0	\$0	\$0	\$0							\$0
Subtotal	\$4,246,042	\$5,881,830	\$18,513,161	\$30,575,687	\$49,273,270	\$0	\$0	\$0	\$0	\$0	\$0	\$108,489,990
Transportation	\$159,491	\$126,738	\$127,115	\$248,726	\$184,992							\$847,062
Storage Service	(\$80,810)	\$17,250	\$16,575	\$12,326	\$15,906							(\$18,753)
Transition Cost	\$0	\$0	\$0	\$0	\$0							\$0
Prior Period Adjustment	\$0	\$0	\$0	\$0	\$0							\$0
Total Gas Cost	\$4,324,723	\$6,025,818	\$18,656,851	\$30,836,739	\$49,474,168	\$0	\$0	\$0	\$0	\$0	\$0	\$109,318,299
Less: Distribution Charge	\$0	\$0	\$0	\$0	\$0							\$0
Offsystem Sales	\$0	\$0	\$0	\$0	\$0							\$0
Offsystem Sales Refund	\$0	\$0	\$0	\$0	\$0							\$0
MMT Cost	\$0	\$0	\$0	\$0	\$0							\$0
Line Hits	\$2,232	\$4,967	\$606	\$4,019	\$3,047							\$14,871
Net Gas Cost	\$4,322,491	\$6,020,851	\$18,656,245	\$30,832,720	\$49,471,121	\$0	\$0	\$0	\$0	\$0	\$0	\$109,303,428

National Fuel Gas Distribution Corporation
 Pennsylvania Division
 Projected Sales Over/(Under)-Collection as allowed in Case R-050216
 Twelve Months Ended July 2006

Demand - NGS	Sales (Mcf)	Demand-NGS PGC Rate (\$/Mcf)	Demand-NGS PGC Revenue (\$)	Cost of Fuel							Over/(Under) Collection (\$)	
				Upstream Purchases (\$)	Storage (\$)	Transp. Credit (\$)	Cap. Rel. Credit (\$)	Local Production (\$)	T.W. Phillips (\$)	Line Hits (\$)		Total Fuel (\$)
Aug-05	488,208	\$1.2843	\$617,239	\$1,788,204	(\$1,483,765)	(\$48,368)	(\$48,108)	\$0	\$0	\$0	\$227,963	\$389,276
Sep-05	588,489	\$1.2843	\$744,001	\$1,786,857	(\$1,738,709)	(\$52,885)	(\$26,949)	\$0	\$0	\$0	(\$31,686)	\$775,687
Oct-05	1,021,260	\$1.2843	\$1,291,179	\$1,734,482	(\$786,834)	(\$81,637)	(\$34,837)	\$0	\$0	\$0	\$831,374	\$459,805
Nov-05	1,905,922	\$1.3575	\$2,587,289	\$1,731,466	\$1,114,907	(\$109,679)	(\$32,984)	\$0	\$0	\$0	\$2,703,710	(\$116,421)
Dec-05	3,471,500	\$1.3575	\$4,712,561	\$1,732,813	\$3,928,528	(\$150,812)	(\$59,234)	\$0	\$0	\$0	\$5,449,295	(\$736,734)
Jan-06	4,713,381	\$1.3575	\$6,398,415	\$1,659,753	\$5,584,978	(\$169,563)	(\$11,337)	\$0	\$0	\$0	\$7,063,831	(\$865,416)
Feb-06	4,568,302	\$1.3575	\$6,198,755	\$1,655,713	\$5,320,659	(\$145,523)	(\$18,742)	\$0	\$0	\$0	\$6,812,107	(\$813,352)
Mar-06	3,956,643	\$1.3575	\$5,371,143	\$1,659,753	\$5,097,952	(\$129,790)	(\$42,479)	\$0	\$0	\$0	\$6,585,438	(\$1,214,293)
Apr-06	2,929,065	\$1.3575	\$3,978,208	\$1,680,625	\$889,364	(\$85,556)	(\$39,145)	\$0	\$0	\$0	\$2,425,288	\$1,550,918
May-06	1,880,469	\$1.3575	\$2,254,087	\$1,681,972	(\$1,062,402)	(\$59,492)	(\$13,235)	\$0	\$0	\$0	\$526,843	\$1,727,244
Jun-06	819,526	\$1.3575	\$1,112,507	\$1,680,625	(\$1,118,053)	(\$48,886)	(\$7,541)	\$0	\$0	\$0	\$488,145	\$628,362
Jul-06	508,131	\$1.3575	\$689,788	\$1,681,972	(\$970,913)	(\$43,887)	(\$59,583)	\$0	\$0	\$0	\$587,589	\$102,199
Total	26,828,874		\$35,953,170	\$20,394,235	\$14,793,712	(\$1,128,078)	(\$393,974)	\$0	\$0	\$0	\$33,667,895	\$2,285,275
TME 7/06												
Total Cost	\$33,667,898											
Total Sales (Mcf)	26,828,874											
PGC Rate (\$/Mcf)	\$1.2843											
TME 7/06												
Total Cost	\$36,150,193											
Total Sales (Mcf)	26,828,874											
PGC Rate (\$/Mcf)	\$1.3575											

National Fuel Gas Distribution Corporation
 Pennsylvania Division
 Projected Sales Over/(Under)-Collection as allowed in Case R-050216
 Twelve Months Ended July 2006

Demand - DC	Sales (Mcf)	Demand - DC PGC Rate (\$/Mcf)	Demand - DC PGC Revenue (\$)	Cost of Fuel							Total Fuel (\$)	Over/(Under) Collection (\$)	
				Upstream Purchases (\$)	Storage (\$)	Transp. Credit (\$)	Cap. Rel. Credit (\$)	Local Production (\$)	T.W. Phillips (\$)	Line Hits (\$)			
Aug-05	490,830	\$0.2787	\$138,794	\$592,512	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$592,512	(\$455,718)
Sep-05	591,257	\$0.2787	\$164,783	\$592,512	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$592,512	(\$427,729)
Oct-05	1,026,848	\$0.2787	\$286,183	\$648,234	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$648,234	(\$360,051)
Nov-05	1,914,302	\$0.2804	\$538,770	\$647,903	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$647,903	(\$111,133)
Dec-05	3,484,660	\$0.2804	\$977,099	\$647,903	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$647,903	\$329,196
Jan-06	4,729,105	\$0.2804	\$1,326,041	\$647,903	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$647,903	\$678,138
Feb-06	4,580,852	\$0.2804	\$1,284,471	\$647,903	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$647,903	\$638,568
Mar-06	3,969,217	\$0.2804	\$1,112,968	\$647,903	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$647,903	\$465,065
Apr-06	2,937,851	\$0.2804	\$823,717	\$594,180	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$594,180	\$229,537
May-06	1,865,348	\$0.2804	\$488,963	\$594,180	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$594,180	(\$127,217)
Jun-06	822,683	\$0.2804	\$230,680	\$594,180	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$594,180	(\$363,500)
Jul-06	610,816	\$0.2804	\$143,233	\$594,180	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$594,180	(\$450,947)
Total	26,723,587		\$7,489,702	\$7,447,493	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,447,493	\$42,209
TME 7/06													
Total Cost	\$7,447,491												
Total Sales (Mcf)	26,723,587												
PGC Rate (\$/Mcf)	\$0.2787												
Total Cost	\$7,493,788												
Total Sales (Mcf)	26,723,587												
PGC Rate (\$/Mcf)	\$0.2804												

National Fuel Gas Distribution Corporation
 Pennsylvania Division
 Projected Sales Over/(Under)-Collection as allowed in Case R-050216
 Twelve Months Ended July 2006

Commodity	Sales (Mcf)	Commodity PGC Rate (\$/Mcf)	Commodity PGC Revenue (\$)	Cost of Fuel								Total Fuel (\$)	Over/(Under) Collection (\$)
				Upstream Purchases (\$)	Storage (\$)	Transp. Credit (\$)	Cap. Rel. Credit (\$)	Transition Cost (\$)	Local Production (\$)	T.W. Phillips (\$)	Line Hits (\$)		
Aug-05	488,206	\$9.1789	\$4,481,194	\$15,834,295	(\$12,434,093)	\$0	\$0	\$0	\$1,096,277	\$1,393	(\$1,896)	\$4,495,976	(\$14,782)
Sep-05	588,469	\$9.1789	\$5,401,498	\$19,162,016	(\$13,750,826)	\$0	\$0	\$0	\$1,110,146	\$1,628	(\$1,089)	\$6,521,875	(\$1,120,377)
Oct-05	1,021,260	\$9.1789	\$9,374,043	\$41,493,920	(\$10,061,007)	\$0	\$0	\$0	\$1,092,204	\$1,510	(\$2,636)	\$32,523,991	(\$23,149,948)
Nov-05	1,905,922	\$12.1579	\$23,172,009	\$34,477,133	(\$367,478)	\$0	\$0	\$0	\$1,075,909	\$2,667	(\$936)	\$35,187,295	(\$12,015,286)
Dec-05	3,471,500	\$12.1579	\$42,206,150	\$29,244,043	\$14,014,352	\$0	\$0	\$0	\$1,127,513	\$3,381	(\$2,232)	\$44,387,057	(\$2,180,907)
Jan-06	4,713,381	\$12.1579	\$57,304,815	\$26,989,348	\$22,501,375	\$0	\$0	\$0	\$1,235,535	\$6,296	(\$535)	\$50,732,019	\$6,572,796
Feb-06	4,566,302	\$12.1579	\$55,516,643	\$22,245,208	\$21,148,400	\$0	\$0	\$0	\$1,190,798	\$7,587	(\$2,054)	\$44,589,939	\$10,926,704
Mar-06	3,956,843	\$12.1579	\$48,104,470	\$15,460,942	\$20,009,623	\$0	\$0	\$0	\$1,184,592	\$6,860	\$0	\$36,662,017	\$11,442,453
Apr-06	2,929,065	\$12.1579	\$35,611,279	\$29,297,158	(\$867,991)	\$0	\$0	\$0	\$1,257,619	\$5,181	(\$317)	\$29,691,650	\$5,919,629
May-06	1,680,469	\$12.1579	\$20,187,816	\$28,552,365	(\$10,826,278)	\$0	\$0	\$0	\$160,296	\$3,364	(\$1,322)	\$17,888,425	\$2,299,391
Jun-06	819,526	\$12.1579	\$9,963,715	\$21,815,948	(\$11,112,341)	\$0	\$0	\$0	\$214,925	\$1,703	(\$248)	\$10,919,987	(\$956,272)
Jul-06	508,131	\$12.1579	\$6,177,806	\$19,270,562	(\$10,363,486)	\$0	\$0	\$0	\$193,535	\$1,723	(\$1,120)	\$9,101,214	(\$2,923,408)
Total	26,628,874		\$317,501,438	\$303,842,938	\$7,890,250	\$0	\$0	\$0	\$10,939,349	\$43,293	(\$14,385)	\$322,701,445	(\$5,200,007)
<u>TME 7/06</u>													
Total Cost	\$244,423,604												
Total Sales (Mcf)	26,628,874												
PGC Rate (\$/Mcf)	\$9.1789												
Total Cost	\$323,749,792												
Total Sales (Mcf)	26,628,874												
PGC Rate (\$/Mcf)	\$12.1579												

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Pennsylvania Division
Summary of Cost of Gas by Gas Supplier and
Transmission of Gas by Local Producers
Twelve Months Ended July 2006

<u>Supplier</u>	<u>Projected Quantity Purchased</u> Mcf	<u>Commodity Cost</u> \$	<u>Demand Cost Natural Gas Supply</u> \$	<u>Demand Cost Distribution Charge</u> \$	<u>Total Projected Cost</u> \$
Upstream Purchases	25,987,365	285,588,149	20,394,237	7,447,491	313,429,877
Storage		7,890,250	14,793,712	0	22,683,962
Transportation Credit			(1,126,077)	0	(1,126,077)
Capacity Release Credit			(393,974)	0	(393,974)
Local Production	1,460,746	10,939,349			10,939,349
T. W. Phillips	3,975	43,293			43,293
Subtotal	27,452,086	304,461,041	33,667,898	7,447,491	345,576,430
Credit - Line Hits					(14,385)
Total					<u>345,562,045</u>

Exhibit No. 12
 Schedule 8
 Page 18
 Witness: Suarez

PGC Exhibit No. 3
 Schedule 1
 Sheet 1
 Update: February 20

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 Pennsylvania Division
 Summary of Cost of Gas by Gas Supplier
 Twelve Months Ended July 2006

<u>Supplier</u>	<u>Projected Quantity Purchased</u> Mcf	<u>Commodity Cost</u> \$	<u>Demand Cost Natural Gas Supply</u> \$	<u>Demand Cost Distribution Charge</u> \$	<u>Total Projected Cost</u> \$
Upstream					
August 2005	363,187	15,834,295	1,788,204	592,512	18,215,011
September	564,070	19,162,016	1,786,857	592,512	21,541,385
October	1,321,926	41,493,920	1,734,482	646,234	43,874,636
November	2,388,229	34,477,133	1,731,466	647,903	36,856,502
December	3,876,929	29,244,043	1,732,813	647,903	31,624,759
January 2006	4,736,867	23,795,095	1,659,753	647,903	26,102,751
February	4,262,773	17,609,507	1,655,713	647,903	19,913,123
March	3,641,432	12,379,356	1,659,753	647,903	14,687,012
April	2,483,304	26,361,373	1,660,625	594,180	28,616,178
May	1,245,218	26,482,128	1,661,972	594,180	28,738,280
June	618,279	20,489,920	1,660,625	594,180	22,744,725
July	485,151	18,259,363	1,661,972	594,180	20,515,515
Total	25,987,365	285,588,149	20,394,237	7,447,491	313,429,877

See Exhibit 23, Schedule 1

Exhibit No. 12
 Schedule 8
 Page 19
 Witness: Suarez
 PG&E Exhibit No. 3
 Schedule 1
 Sheet 2
 Update: February 2006

National Fuel Gas Distribution Corporation
 Pennsylvania Division - 1307 (f) 2005
 Upstream Purchase and Storage Cost
 For the Twelve Months Ending July 2006

Company	Component	Aug 1 filing		Nov 1 filing				Feb 1 filing					Total	
		Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	Jan-06	Feb-06	Mar-06	Apr-06	May-06	Jun-06		Jul-06
Columbia	Demand (D1)	10,497	10,497	10,497	10,497	10,497	10,497	10,497	10,497	10,497	10,497	10,497	10,497	125,964
	Demand (D2)	0	0	0	0	0	0	0	0	0	0	0	0	0
	Gas Cost	854,621	559,299	564,318	0	0	0	0	0	255,590	1,062,459	1,070,459	278,585	4,645,331
	Transp. Cost	158	170	329	416	0	0	0	0	449	265	153	149	2,089
Tennessee	Demand (D1)	1,034,340	1,034,340	1,034,340	1,034,340	1,034,340	1,034,340	1,034,340	1,034,340	1,034,340	1,034,340	1,034,340	1,034,340	12,412,080
	Demand (D2)	41,739	40,392	41,739	40,392	41,739	41,739	37,699	41,739	40,392	41,739	40,392	41,739	491,440
	Gas Cost	14,751,910	18,327,306	40,621,245	34,175,393	28,968,146	23,535,344	17,389,429	12,217,911	25,787,776	25,119,144	19,196,108	17,777,437	277,867,149
	Transp. Cost	222,905	268,712	294,531	277,923	238,723	214,761	179,477	126,440	294,468	288,584	217,301	198,543	2,822,368
NFGSC	Demand (D1)	1,294,140	1,294,140	1,294,140	1,294,140	1,294,140	1,221,080	1,221,080	1,221,080	1,169,576	1,169,576	1,169,576	1,169,576	14,812,244
	Transp. Cost	4,701	6,529	13,497	23,401	37,174	44,990	40,601	35,005	23,090	11,676	5,899	4,649	251,212
Total Purchase for PAD	Demand	\$2,380,716	\$2,379,389	\$2,380,716	\$2,379,369	\$2,380,716	\$2,307,656	\$2,303,816	\$2,307,656	\$2,254,805	\$2,256,152	\$2,254,805	\$2,256,152	\$27,841,728
	Commodity	\$15,834,295	\$19,162,016	\$41,493,920	\$34,477,133	\$29,244,043	\$23,785,095	\$17,609,507	\$12,379,356	\$26,361,373	\$26,482,128	\$20,489,920	\$18,259,363	\$285,588,149
PAD Storage Rental and Transp. Storage Gas	Demand	1,133,144	1,133,144	1,188,864	1,188,532	1,188,532	1,188,532	1,188,532	1,188,532	1,061,972	1,061,972	1,061,972	1,061,972	13,643,700
	Commodity	26,487	29,004	20,920	8,608	28,291	43,727	40,927	39,768	13,719	25,321	23,533	20,766	321,071
PAD Storage Gas	Demand	(2,596,909)	(2,871,853)	(1,973,698)	(73,625)	2,737,996	4,396,446	4,132,127	3,909,420	(172,608)	(2,124,374)	(2,180,025)	(2,032,885)	1,150,012
	Commodity	(12,460,580)	(13,779,830)	(10,081,927)	(376,086)	13,986,061	22,457,648	21,107,473	19,969,855	(881,710)	(10,851,599)	(11,135,874)	(10,384,252)	7,569,179
Total NFGDC PAD	Demand	916,951	640,660	1,593,882	3,494,276	6,307,244	7,892,634	7,624,275	7,405,608	3,144,169	1,193,750	1,136,752	1,285,239	42,635,440
	Commodity	3,400,202	5,411,190	31,432,913	34,109,655	43,258,395	46,296,470	38,757,907	32,388,979	25,493,382	15,655,850	9,377,579	7,895,877	293,478,399
	Total	\$4,317,153	\$6,051,850	\$33,026,795	\$37,603,931	\$49,565,639	\$54,189,104	\$46,382,182	\$39,794,587	\$28,637,551	\$16,849,600	\$10,514,331	\$9,181,116	\$336,113,839

November 1 \$354,368,628
 difference \$(18,254,789)
 August 1 \$276,090,787
 difference \$ 60,023,052
 filed \$248,448,339
 difference \$ 87,665,500

Exhibit No. 12
 Schedule 8
 Page 20
 Witness: Suarez

PGC Exhibit No. 23
 Schedule 1
 Sheet 6
 Update: February 2006

National Fuel Gas Distribution Corporation
 1307(f) 2005 Filing
 Wellhead Price Projection

Projected Month		Note 1	Note 2	Projected NFG Receipt Price (\$/Dt) (C=A+B)
		NYMEX Futures Average (\$/Dt) (A)	Historic Adjustment (\$/Dt) (B)	
November	2004			7.6260 initial
December	2004			7.9760 initial
January	2005			7.3517 initial
February	2005			7.3148 initial
March	2005			7.0056 initial
April	2005			6.5403 initial
May	2005			6.3961 initial
June	2005			6.4019 initial
July	2005			6.9760 Aug.1
August	2005			7.3714 Aug.1
September	2005			7.4217 Aug.1
October	2005			13.9070 Nov.1
November	2005			12.9797 Nov.1
December	2005	4/13		13.4334 Nov.1
January	2006	11.4310	(0.1260)	4/13 11.3050 Feb.1
February	2006	9.2343	(0.1260)	9.1084 Feb.1
March	2006	9.3717	(0.1260)	9.2457 Feb.1
April	2006	7.233 9.2483	7.2330 (0.1260)	9.1224 Feb.1 7.107 2.054
May	2006	6.908 9.2900	7.2440 (0.1260)	9.1640 Feb.1 7.1180 2.046
June	2006	7.1016 9.3590	7.4620 (0.1260)	9.2330 Feb.1 7.3360 1.897
July	2006	7.3110 9.4273	7.6770 (0.1260)	9.3014 Feb.1 7.551 1.7504
August	2006	9.4887	(0.1260)	9.3627 Feb.1
September	2006	9.5170	(0.1260)	9.3910 Feb.1
October	2006	9.5820	(0.1260)	9.4560 Feb.1
November	2006	10.2370	(0.1260)	10.1110 Feb.1
Average		<u>\$9.6533</u>	<u>(\$0.1260)</u>	<u>\$8.3970</u>
August 2005 - July 2006		<u>\$9.6231</u>	<u>(\$0.1260)</u>	<u>\$10.1327</u>

Footnote:

1. NYMEX closing price averages for January 6, 2006, January 13, 2006, January 20, 2006
2. For historic variance, see page 2

National Fuel Gas Distribution Corporation
 Pennsylvania Division
 Unbundled sales and Aggregation Rate Schedule
 February 1, 2006

Sales Rate Components Summary

	Sales Tariff Rate (A)	Natural Gas Supply Cost (B)	Gas Adjustment Charge (C)	Total Commodity Gas Cost (D=B+C)	Distribution Charge (E)	(F)	Total Storage & Capacity Gas Cost (G=E+F)	Total Gas Cost (H=G+D)	GRT (I)	Base Rates Non-gas Costs (J=A+H-I)
Residential										
Basic Service Charge	\$ 12.00								\$ -	\$ 12.00
First 5 Mcf	\$ 15.8105	\$ 12.7413	\$ (0.0059)	\$ 12.7354	\$ 0.3078	\$ -	\$ 0.3078	\$ 13.0432	\$ -	\$ 2.7673
Over 5 Mcf	\$ 14.9888	\$ 12.7413	\$ (0.0059)	\$ 12.7354	\$ 0.3078	\$ -	\$ 0.3078	\$ 13.0432	\$ -	\$ 1.9456
Small Commercial L.L.										
Basic Service Charge	\$ 17.00								\$ -	\$ 17.00
First 5 Mcf	\$ 15.8473	\$ 12.7413	\$ (0.0059)	\$ 12.7354	\$ 0.3078	\$ -	\$ 0.3078	\$ 13.0432	\$ -	\$ 2.6041
Over 5 Mcf	\$ 15.3426	\$ 12.7413	\$ (0.0059)	\$ 12.7354	\$ 0.3078	\$ -	\$ 0.3078	\$ 13.0432	\$ -	\$ 2.2994
Small Commercial U.L.										
Basic Service Charge	\$ 26.50								\$ -	\$ 26.50
First 20 Mcf	\$ 15.0015	\$ 12.7413	\$ (0.0059)	\$ 12.7354	\$ 0.3078	\$ -	\$ 0.3078	\$ 13.0432	\$ -	\$ 1.9583
Over 20 Mcf	\$ 14.8703	\$ 12.7413	\$ (0.0059)	\$ 12.7354	\$ 0.3078	\$ -	\$ 0.3078	\$ 13.0432	\$ -	\$ 1.8271
Large Commercial										
Basic Service Charge	\$ 121.01								\$ -	\$ 121.01
First 300 Mcf	\$ 14.3185	\$ 12.7413	\$ (0.0059)	\$ 12.7354	\$ 0.3078	\$ -	\$ 0.3078	\$ 13.0432	\$ -	\$ 1.2753
Next 1,700 Mcf	\$ 14.2234	\$ 12.7413	\$ (0.0059)	\$ 12.7354	\$ 0.3078	\$ -	\$ 0.3078	\$ 13.0432	\$ -	\$ 1.1802
Over 2,000 Mcf	\$ 14.0491	\$ 12.7413	\$ (0.0059)	\$ 12.7354	\$ 0.3078	\$ -	\$ 0.3078	\$ 13.0432	\$ -	\$ 1.0059
Small Volume Industrial										
Basic Service Charge	\$ 65.60								\$ -	\$ 65.60
All Volumes	\$ 15.0192	\$ 12.7413	\$ (0.0059)	\$ 12.7354	\$ 0.3078	\$ -	\$ 0.3078	\$ 13.0432	\$ -	\$ 1.9760
Intermediate Volume Industrial										
Basic Service Charge	\$ 149.00								\$ -	\$ 149.00
First 100 Mcf	\$ 14.5189	\$ 12.7413	\$ (0.0059)	\$ 12.7354	\$ 0.3078	\$ -	\$ 0.3078	\$ 13.0432	\$ -	\$ 1.4737
Next 1,900 Mcf	\$ 14.1349	\$ 12.7413	\$ (0.0059)	\$ 12.7354	\$ 0.3078	\$ -	\$ 0.3078	\$ 13.0432	\$ -	\$ 1.0917
Over 2,000 Mcf	\$ 13.8359	\$ 12.7413	\$ (0.0059)	\$ 12.7354	\$ 0.3078	\$ -	\$ 0.3078	\$ 13.0432	\$ -	\$ 0.7927
Large Volume Industrial										
Basic Service Charge	\$ 404.50								\$ -	\$ 404.50
First 100 Mcf	\$ 14.1458	\$ 12.7413	\$ (0.0059)	\$ 12.7354	\$ 0.3078	\$ -	\$ 0.3078	\$ 13.0432	\$ -	\$ 1.1026
Next 1,900 Mcf	\$ 13.9662	\$ 12.7413	\$ (0.0059)	\$ 12.7354	\$ 0.3078	\$ -	\$ 0.3078	\$ 13.0432	\$ -	\$ 0.9230
Next 18,000 Mcf	\$ 13.7598	\$ 12.7413	\$ (0.0059)	\$ 12.7354	\$ 0.3078	\$ -	\$ 0.3078	\$ 13.0432	\$ -	\$ 0.7166
Over 2,000 Mcf	\$ 13.6243	\$ 12.7413	\$ (0.0059)	\$ 12.7354	\$ 0.3078	\$ -	\$ 0.3078	\$ 13.0432	\$ -	\$ 0.5811
Large Industrial										
Basic Service Charge	\$ 514.50								\$ -	\$ 514.50
First 100 Mcf	\$ 13.9258	\$ 12.7413	\$ (0.0059)	\$ 12.7354	\$ 0.3078	\$ -	\$ 0.3078	\$ 13.0432	\$ -	\$ 0.8826
Next 1,900 Mcf	\$ 13.7482	\$ 12.7413	\$ (0.0059)	\$ 12.7354	\$ 0.3078	\$ -	\$ 0.3078	\$ 13.0432	\$ -	\$ 0.7030
Next 18,000 Mcf	\$ 13.5399	\$ 12.7413	\$ (0.0059)	\$ 12.7354	\$ 0.3078	\$ -	\$ 0.3078	\$ 13.0432	\$ -	\$ 0.4967
Over 2,000 Mcf	\$ 13.4044	\$ 12.7413	\$ (0.0059)	\$ 12.7354	\$ 0.3078	\$ -	\$ 0.3078	\$ 13.0432	\$ -	\$ 0.3612

National Fuel Gas Distribution Corporation
 Pennsylvania Division
 Derivation of Unbundled Small Volume Transportation (SATC) Rates

February 1, 2008

	SATC Tariff Transportation Base Rate Components Summary					SATC Billing Rates					SATC Rates for Converting Sales Customers				
	Base Rates Non-gas Costs (K+J)	Retained Capacity Cost (L)	Distribution Charge (M)	Demand Gas Cost (N+F) (N=M)	Proposed SATC Tariff Rate (P=K+O)	Transition Cost	Bypass Credit	Rider K Credit	Rider F Rate	Bill Rate for Existing SATC Customer	Gas Adjustment	Bill Rate for New SATC Customer	Proposed SATC Tariff Rate (Q=P)	Gas Adjustment (R=C)	Total SATC Rates for Converting Customers (S=Q+R)
Residential															
Basic Service Charge	\$ 12.00				\$ 12.00					\$ 12.00		\$ 12.00	\$ 12.00		\$ 12.00
First 5 Mcf	\$ 2.7673		\$ 0.3078	\$ 0.3078	\$ 3.0751	\$ -	\$ -	0.0001	0.4557	\$ 3.5309	\$ (0.0059)	\$ 3.5250	\$ 3.0751	\$ (0.0059)	\$ 3.0692
Over 5 Mcf	\$ 1.9458		\$ 0.3078	\$ 0.3078	\$ 2.2534	\$ -	\$ -	0.0001	0.4557	\$ 2.7092	\$ (0.0059)	\$ 2.7033	\$ 2.2534	\$ (0.0059)	\$ 2.2475
Small Commercial LL															
Basic Service Charge	\$ 17.00				\$ 17.00					\$ 17.00		\$ 17.00	\$ 17.00		\$ 17.00
First 5 Mcf	\$ 2.6041		\$ 0.3078	\$ 0.3078	\$ 2.9119	\$ -	\$ -	0.0001	0.4557	\$ 2.9120	\$ (0.0059)	\$ 2.9061	\$ 2.9119	\$ (0.0059)	\$ 2.9060
Over 5 Mcf	\$ 2.2994		\$ 0.3078	\$ 0.3078	\$ 2.6072	\$ -	\$ -	0.0001	0.4557	\$ 2.6073	\$ (0.0059)	\$ 2.6014	\$ 2.6072	\$ (0.0059)	\$ 2.6013
Small Commercial U.L.															
Basic Service Charge	\$ 26.50				\$ 26.50					\$ 26.50		\$ 26.50	\$ 26.50		\$ 26.50
First 20 Mcf	\$ 1.9569		\$ 0.3078	\$ 0.3078	\$ 2.2681	\$ -	\$ -	0.0001	0.4557	\$ 2.2662	\$ (0.0059)	\$ 2.2603	\$ 2.2661	\$ (0.0059)	\$ 2.2602
Over 20 Mcf	\$ 1.8271		\$ 0.3078	\$ 0.3078	\$ 2.1349	\$ -	\$ -	0.0001	0.4557	\$ 2.1350	\$ (0.0059)	\$ 2.1291	\$ 2.1349	\$ (0.0059)	\$ 2.1290
Large Commercial															
Basic Service Charge	\$ 121.01				\$ 121.01					\$ 121.01		\$ 121.01	\$ 121.01		\$ 121.01
First 300 Mcf	\$ 1.2753		\$ 0.3078	\$ 0.3078	\$ 1.5831	\$ -	\$ -	0.0001	0.4557	\$ 1.5832	\$ (0.0059)	\$ 1.5773	\$ 1.5831	\$ (0.0059)	\$ 1.5772
Next 1,700 Mcf	\$ 1.1802		\$ 0.3078	\$ 0.3078	\$ 1.4880	\$ -	\$ -	0.0001	0.4557	\$ 1.4881	\$ (0.0059)	\$ 1.4822	\$ 1.4880	\$ (0.0059)	\$ 1.4821
Over 2,000 Mcf	\$ 1.0059		\$ 0.3078	\$ 0.3078	\$ 1.3137	\$ -	\$ -	0.0001	0.4557	\$ 1.3138	\$ (0.0059)	\$ 1.3079	\$ 1.3137	\$ (0.0059)	\$ 1.3078
Small Volume Industrial															
Basic Service Charge	\$ 65.60				\$ 65.60					\$ 65.60		\$ 65.60	\$ 65.60		\$ 65.60
All Volumes	\$ 1.9760		\$ 0.3078	\$ 0.3078	\$ 2.2838	\$ -	\$ -	0.0001	0.4557	\$ 2.2839	\$ (0.0059)	\$ 2.2780	\$ 2.2838	\$ (0.0059)	\$ 2.2779
Intermediate Volume Industrial															
Basic Service Charge	\$ 149.00				\$ 149.00					\$ 149.00		\$ 149.00	\$ 149.00		\$ 149.00
First 100 Mcf	\$ 1.4737		\$ 0.3078	\$ 0.3078	\$ 1.7815	\$ -	\$ -	0.0001	0.4557	\$ 1.7816	\$ (0.0059)	\$ 1.7757	\$ 1.7815	\$ (0.0059)	\$ 1.7756
Next 1,900 Mcf	\$ 1.0917		\$ 0.3078	\$ 0.3078	\$ 1.3995	\$ -	\$ -	0.0001	0.4557	\$ 1.3996	\$ (0.0059)	\$ 1.3937	\$ 1.3995	\$ (0.0059)	\$ 1.3936
Over 2,000 Mcf	\$ 0.7927		\$ 0.3078	\$ 0.3078	\$ 1.1005	\$ -	\$ -	0.0001	0.4557	\$ 1.1006	\$ (0.0059)	\$ 1.0947	\$ 1.1005	\$ (0.0059)	\$ 1.0946
Large Volume Industrial															
Basic Service Charge	\$ 404.50				\$ 404.50					\$ 404.50		\$ 404.50	\$ 404.50		\$ 404.50
First 100 Mcf	\$ 1.1028		\$ 0.3078	\$ 0.3078	\$ 1.4104	\$ -	\$ -	-	0.4557	\$ 1.4104	\$ (0.0059)	\$ 1.4045	\$ 1.4104	\$ (0.0059)	\$ 1.4044
Next 1,900 Mcf	\$ 0.9230		\$ 0.3078	\$ 0.3078	\$ 1.2308	\$ -	\$ -	-	0.4557	\$ 1.2308	\$ (0.0059)	\$ 1.2249	\$ 1.2308	\$ (0.0059)	\$ 1.2248
Next 18,000 Mcf	\$ 0.7168		\$ 0.3078	\$ 0.3078	\$ 1.0244	\$ -	\$ -	-	0.4557	\$ 1.0244	\$ (0.0059)	\$ 1.0185	\$ 1.0244	\$ (0.0059)	\$ 1.0184
Over 2,000 Mcf	\$ 0.5811		\$ 0.3078	\$ 0.3078	\$ 0.8889	\$ -	\$ -	-	0.4557	\$ 0.8889	\$ (0.0059)	\$ 0.8830	\$ 0.8889	\$ (0.0059)	\$ 0.8829
Large Industrial															
Basic Service Charge	\$ 514.50				\$ 514.50					\$ 514.50		\$ 514.50	\$ 514.50		\$ 514.50
First 100 Mcf	\$ 0.8826		\$ 0.3078	\$ 0.3078	\$ 1.1904	\$ -	\$ -	-	0.4557	\$ 1.1904	\$ (0.0059)	\$ 1.1845	\$ 1.1904	\$ (0.0059)	\$ 1.1844
Next 1,900 Mcf	\$ 0.7030		\$ 0.3078	\$ 0.3078	\$ 1.0108	\$ -	\$ -	-	0.4557	\$ 1.0108	\$ (0.0059)	\$ 1.0049	\$ 1.0108	\$ (0.0059)	\$ 1.0048
Next 18,000 Mcf	\$ 0.4967		\$ 0.3078	\$ 0.3078	\$ 0.8045	\$ -	\$ -	-	0.4557	\$ 0.8045	\$ (0.0059)	\$ 0.7986	\$ 0.8045	\$ (0.0059)	\$ 0.7985
Over 2,000 Mcf	\$ 0.3612		\$ 0.3078	\$ 0.3078	\$ 0.6690	\$ -	\$ -	-	0.4557	\$ 0.6690	\$ (0.0059)	\$ 0.6631	\$ 0.6690	\$ (0.0059)	\$ 0.6630

Exhibit No. 12
 Schedule 8
 Page 23
 Witness: Suarez

Worksheet 2

National Fuel Gas Distribution Corporation
 Pennsylvania Division
 Derivation of Natural Gas Supply Charges
 To Include in Unbundled Company Sales Tariff

Natural Gas Supply Charges

	Base Rate Gas Cost (H)	Distribution Charge (I)	Gas Adjustment (J)	Natural Gas Supply Charge (K=H+J)	Gas Adjustment (L=J)
Residential					
Basic Service Charge					
First 5 Mcf	\$ 13.0432	\$ 0.3078	\$ (0.0059)	\$ 12.7413	\$ (0.0059)
Over 5 Mcf	\$ 13.0432	\$ 0.3078	\$ (0.0059)	\$ 12.7413	\$ (0.0059)
Small Commercial L.L.					
Basic Service Charge					
First 5 Mcf	\$ 13.0432	\$ 0.3078	\$ (0.0059)	\$ 12.7413	\$ (0.0059)
Over 5 Mcf	\$ 13.0432	\$ 0.3078	\$ (0.0059)	\$ 12.7413	\$ (0.0059)
Small Commercial U.L.					
Basic Service Charge					
First 20 Mcf	\$ 13.0432	\$ 0.3078	\$ (0.0059)	\$ 12.7413	\$ (0.0059)
Over 20 Mcf	\$ 13.0432	\$ 0.3078	\$ (0.0059)	\$ 12.7413	\$ (0.0059)
Large Commercial					
Basic Service Charge					
First 300 Mcf	\$ 13.0432	\$ 0.3078	\$ (0.0059)	\$ 12.7413	\$ (0.0059)
Next 1,700 Mcf	\$ 13.0432	\$ 0.3078	\$ (0.0059)	\$ 12.7413	\$ (0.0059)
Over 2,000 Mcf	\$ 13.0432	\$ 0.3078	\$ (0.0059)	\$ 12.7413	\$ (0.0059)
Small Volume Industrial					
Basic Service Charge					
All Volumes	\$ 13.0432	\$ 0.3078	\$ (0.0059)	\$ 12.7413	\$ (0.0059)
Intermediate Volume Industrial					
Basic Service Charge					
First 100 Mcf	\$ 13.0432	\$ 0.3078	\$ (0.0059)	\$ 12.7413	\$ (0.0059)
Next 1,900 Mcf	\$ 13.0432	\$ 0.3078	\$ (0.0059)	\$ 12.7413	\$ (0.0059)
Over 2,000 Mcf	\$ 13.0432	\$ 0.3078	\$ (0.0059)	\$ 12.7413	\$ (0.0059)
Large Volume Industrial					
Basic Service Charge					
First 100 Mcf	\$ 13.0432	\$ 0.3078	\$ (0.0059)	\$ 12.7413	\$ (0.0059)
Next 1,900 Mcf	\$ 13.0432	\$ 0.3078	\$ (0.0059)	\$ 12.7413	\$ (0.0059)
Next 18,000 Mcf	\$ 13.0432	\$ 0.3078	\$ (0.0059)	\$ 12.7413	\$ (0.0059)
Over 2,000 Mcf	\$ 13.0432	\$ 0.3078	\$ (0.0059)	\$ 12.7413	\$ (0.0059)
Large Industrial					
Basic Service Charge					
First 100 Mcf	\$ 13.0432	\$ 0.3078	\$ (0.0059)	\$ 12.7413	\$ (0.0059)
Next 1,900 Mcf	\$ 13.0432	\$ 0.3078	\$ (0.0059)	\$ 12.7413	\$ (0.0059)
Next 18,000 Mcf	\$ 13.0432	\$ 0.3078	\$ (0.0059)	\$ 12.7413	\$ (0.0059)
Over 2,000 Mcf	\$ 13.0432	\$ 0.3078	\$ (0.0059)	\$ 12.7413	\$ (0.0059)

February 1, 2008

National Fuel Gas Distribution Corporation
 Pennsylvania Division
 Unbundled Sales and Aggregation rate Schedule Rates

	Unbundled Rate Components			Unbundled Rate Components With GRT				Check that Unbundled Rates Equal Sales Rates				
	Distribution Charges /1 (A)	Gas Adjustment Credit /2 (B)	Natural Gas Supply Charge (C)	Distribution Charges /1 (A)	Gas Adjustment Credit /2 (B)	Natural Gas Supply Charge (C)	Sum of Unbundled Components	Tariff Sales Rate /3 (D)	Sum of Unbundled Components (E=A+B+C)	GRT /4 (F)	Sum of Unbundled Components & GRT (G=E+F)	Price to Compare 12 MO. SATC
Residential												
Basic Service Charge	\$ 12.00			\$ 12.00			\$ 12.00	\$ 12.00	\$ 12.00	\$ -	\$ 12.00	-
First 5 Mcf	\$ 3.0751	\$ (0.0059)	\$ 12.7413	\$ 3.0751	\$ (0.0059)	\$ 12.7413	\$ 15.8105	\$ 15.8105	\$ -	\$ -	\$ 15.8105	-
Over 5 Mcf	\$ 2.2534	\$ (0.0059)	\$ 12.7413	\$ 2.2534	\$ (0.0059)	\$ 12.7413	\$ 14.9888	\$ 14.9888	\$ -	\$ -	\$ 14.9888	-
Small Commercial L.L.												
Basic Service Charge	\$ 17.00			\$ 17.00			\$ 17.00	\$ 17.00	\$ 17.00	\$ -	\$ 17.00	-
First 5 Mcf	\$ 2.9119	\$ (0.0059)	\$ 12.7413	\$ 2.9119	\$ (0.0059)	\$ 12.7413	\$ 15.8473	\$ 15.8473	\$ -	\$ -	\$ 15.8473	-
Over 5 Mcf	\$ 2.8072	\$ (0.0059)	\$ 12.7413	\$ 2.8072	\$ (0.0059)	\$ 12.7413	\$ 15.3426	\$ 15.3426	\$ -	\$ -	\$ 15.3426	-
Small Commercial U.L.												
Basic Service Charge	\$ 26.50			\$ 26.50			\$ 26.50	\$ 26.50	\$ 26.50	\$ -	\$ 26.50	-
First 20 Mcf	\$ 2.2661	\$ (0.0059)	\$ 12.7413	\$ 2.2661	\$ (0.0059)	\$ 12.7413	\$ 15.0015	\$ 15.0015	\$ -	\$ -	\$ 15.0015	-
Over 20 Mcf	\$ 2.1349	\$ (0.0059)	\$ 12.7413	\$ 2.1349	\$ (0.0059)	\$ 12.7413	\$ 14.8703	\$ 14.8703	\$ -	\$ -	\$ 14.8703	-
Large Commercial												
Basic Service Charge	\$ 121.01			\$ 121.01			\$ 121.01	\$ 121.01	\$ 121.01	\$ -	\$ 121.01	-
First 300 Mcf	\$ 1.5831	\$ (0.0059)	\$ 12.7413	\$ 1.5831	\$ (0.0059)	\$ 12.7413	\$ 14.3185	\$ 14.3185	\$ -	\$ -	\$ 14.3185	-
Next 1,700 Mcf	\$ 1.4880	\$ (0.0059)	\$ 12.7413	\$ 1.4880	\$ (0.0059)	\$ 12.7413	\$ 14.2234	\$ 14.2234	\$ -	\$ -	\$ 14.2234	-
Over 2,000 Mcf	\$ 1.3137	\$ (0.0059)	\$ 12.7413	\$ 1.3137	\$ (0.0059)	\$ 12.7413	\$ 14.0491	\$ 14.0491	\$ -	\$ -	\$ 14.0491	-
Small Volume Industrial												
Basic Service Charge	\$ 65.60			\$ 65.60			\$ 65.60	\$ 65.60	\$ 65.60	\$ -	\$ 65.60	-
All Volumes	\$ 2.2638	\$ (0.0059)	\$ 12.7413	\$ 2.2638	\$ (0.0059)	\$ 12.7413	\$ 15.0192	\$ 15.0192	\$ -	\$ -	\$ 15.0192	-
Intermediate Volume Industrial												
Basic Service Charge	\$ 149.00			\$ 149.00			\$ 149.00	\$ 149.00	\$ 149.00	\$ -	\$ 149.00	-
First 100 Mcf	\$ 1.7815	\$ (0.0059)	\$ 12.7413	\$ 1.7815	\$ (0.0059)	\$ 12.7413	\$ 14.5169	\$ 14.5169	\$ -	\$ -	\$ 14.5169	-
Next 1,900 Mcf	\$ 1.3995	\$ (0.0059)	\$ 12.7413	\$ 1.3995	\$ (0.0059)	\$ 12.7413	\$ 14.1349	\$ 14.1349	\$ -	\$ -	\$ 14.1349	-
Over 2,000 Mcf	\$ 1.1005	\$ (0.0059)	\$ 12.7413	\$ 1.1005	\$ (0.0059)	\$ 12.7413	\$ 13.8359	\$ 13.8359	\$ -	\$ -	\$ 13.8359	-
Large Volume Industrial												
Basic Service Charge	\$ 404.50			\$ 404.50			\$ 404.50	\$ 404.50	\$ 404.50	\$ -	\$ 404.50	-
First 100 Mcf	\$ 1.4104	\$ (0.0059)	\$ 12.7413	\$ 1.4104	\$ (0.0059)	\$ 12.7413	\$ 14.1458	\$ 14.1458	\$ -	\$ -	\$ 14.1458	-
Next 1,900 Mcf	\$ 1.2308	\$ (0.0059)	\$ 12.7413	\$ 1.2308	\$ (0.0059)	\$ 12.7413	\$ 13.9662	\$ 13.9662	\$ -	\$ -	\$ 13.9662	-
Next 18,000 Mcf	\$ 1.0244	\$ (0.0059)	\$ 12.7413	\$ 1.0244	\$ (0.0059)	\$ 12.7413	\$ 13.7598	\$ 13.7598	\$ -	\$ -	\$ 13.7598	-
Over 2,000 Mcf	\$ 0.8889	\$ (0.0059)	\$ 12.7413	\$ 0.8889	\$ (0.0059)	\$ 12.7413	\$ 13.6243	\$ 13.6243	\$ -	\$ -	\$ 13.6243	-
Large Industrial												
Basic Service Charge	\$ 514.50			\$ 514.50			\$ 514.50	\$ 514.50	\$ 514.50	\$ -	\$ 514.50	-
First 100 Mcf	\$ 1.1904	\$ (0.0059)	\$ 12.7413	\$ 1.1904	\$ (0.0059)	\$ 12.7413	\$ 13.9258	\$ 13.9258	\$ -	\$ -	\$ 13.9258	-
Next 1,900 Mcf	\$ 1.0108	\$ (0.0059)	\$ 12.7413	\$ 1.0108	\$ (0.0059)	\$ 12.7413	\$ 13.7482	\$ 13.7482	\$ -	\$ -	\$ 13.7482	-
Next 18,000 Mcf	\$ 0.8045	\$ (0.0059)	\$ 12.7413	\$ 0.8045	\$ (0.0059)	\$ 12.7413	\$ 13.5399	\$ 13.5399	\$ -	\$ -	\$ 13.5399	-
Over 2,000 Mcf	\$ 0.6690	\$ (0.0059)	\$ 12.7413	\$ 0.6690	\$ (0.0059)	\$ 12.7413	\$ 13.4044	\$ 13.4044	\$ -	\$ -	\$ 13.4044	-

**Pennsylvania Rate Jurisdiction
Summary of Proposed Rate Adjustment**

F:\RARA\Common\VA_DATA\Patarr\No.9\Supp59\PATCHANGE - REV.xlsA

	11/01/05 "Current" Tariff \$/Ccf	02/01/06 Change \$/Ccf	02/01/06 Base Rate \$/Ccf	Transition Cost \$/Ccf	Bypass Rate \$/Ccf	01/01/06 Rider E Rate \$/Ccf	02/01/06 Rider F Rate \$/Ccf	02/01/06 Total Rate Per Tariff \$/Ccf	Tailblock Margin \$/Ccf
Residential									
Basic Service Charge (\$)	12.000	0.000	12.000	0.000	0.000	0.000	0.000	12.000	
First 5 MCF	30.691	0.060	30.751	0.000	0.000	0.001	4.557	35.309	
Over 5 MCF	22.474	0.060	22.534	0.000	0.000	0.001	4.557	27.092	19.456
Low Income Residential (Same as Tier 2)									
Basic Service Charge	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
Balance	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Low Income Residential (Tier 1)									
Basic Service Charge	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
Balance	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Low Income Residential (Tier 2)									
Basic Service Charge	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
Balance	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Low Income Residential (Tier 3)									
Basic Service Charge	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
Balance	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Commercial / Public Authority - Small (LL)									
Basic Service Charge (\$)	17.000	0.000	17.000	0.000	0.000	0.000	0.000	17.000	
First 5 MCF	29.059	0.060	29.119	0.000	0.000	0.001	0.000	29.120	
Over 5 MCF	26.012	0.060	26.072	0.000	0.000	0.001	0.000	26.073	22.994
Commercial / Public Authority - Small (UL)									
Basic Service Charge (\$)	26.500	0.000	26.500	0.000	0.000	0.000	0.000	26.500	
First 20 MCF	22.601	0.060	22.661	0.000	0.000	0.001	0.000	22.662	
Over 20 MCF	21.289	0.060	21.349	0.000	0.000	0.001	0.000	21.350	18.271
Commercial / Public Authority - Large									
Basic Service Charge (\$)	121.010	0.000	121.010	0.000	0.000	0.000	0.000	121.010	
First 300 MCF	15.771	0.060	15.831	0.000	0.000	0.001	0.000	15.832	
Next 1,700 MCF	14.820	0.060	14.880	0.000	0.000	0.001	0.000	14.881	
Over 2,000 MCF	13.077	0.060	13.137	0.000	0.000	0.001	0.000	13.138	10.059
C/PA LBS									
Demand									
Purchased Gas Demand Costs	7.621	0.458	8.079					8.079	
Non-Gas Costs	4.492	0.000	4.492					4.492	
Total Demand	12.113		12.571					12.571	
Commodity									
Purchased Gas Commodity Costs	121.925	(8.654)	113.271	0.000	0.000	0.000	0.000	113.271	
Non-Gas Costs	4.441	0.000	4.441					4.441	
Total Commodity	126.366		117.712					117.712	
SVIS									
Basic Service Charge (\$)	65.600	0.000	65.600	0.000	0.000	0.000	0.000	65.600	
All Consumption	22.778	0.060	22.838	0.000	0.000	0.001	0.000	22.839	19.760
IVIS									
Basic Service Charge (\$)	149.000	0.000	149.000	0.000	0.000	0.000	0.000	149.000	
First 100 Mcf	17.755	0.060	17.815	0.000	0.000	0.001	0.000	17.816	
Next 1,900 Mcf	13.935	0.060	13.995	0.000	0.000	0.001	0.000	13.996	
Over 2,000 Mcf	10.945	0.060	11.005	0.000	0.000	0.001	0.000	11.006	7.927
IVIS LBS									
Demand									
Purchased Gas Demand Costs	7.621	0.458	8.079					8.079	
Non-Gas Costs	4.795	0.000	4.795					4.795	
Total Demand	12.416		12.874					12.874	
Commodity									
Purchased Gas Commodity Costs	121.925	(8.654)	113.271	0.000	0.000	0.000	0.000	113.271	
Non-Gas Costs	3.565	0.000	3.565					3.565	
Total Commodity	125.490	(8.654)	116.836					116.836	
LVIS									
Basic Service Charge (\$)	404.500	0.000	404.500	0.000	0.000	0.000	0.000	404.500	
First 100 MCF	14.044	0.060	14.104	0.000	0.000	0.000	0.000	14.104	
Next 1,900 MCF	12.248	0.060	12.308	0.000	0.000	0.000	0.000	12.308	
Next 18,000 MCF	10.184	0.060	10.244	0.000	0.000	0.000	0.000	10.244	
Over 20,000 MCF	8.629	0.060	8.889	0.000	0.000	0.000	0.000	8.889	5.811
LVIS LBS									
Demand									
Purchased Gas Demand Costs	7.621	0.458	8.079					8.079	
Non-Gas Costs	3.144	0.000	3.144					3.144	
Total Demand	10.765		11.223					11.223	
Commodity									
Purchased Gas Commodity Costs	121.925	(8.654)	113.271	0.000	0.000	0.000	0.000	113.271	
Non-Gas Costs	2.444	0.000	2.444					2.444	
Total Commodity	124.369	(8.654)	115.715					115.715	

**Pennsylvania Rate Jurisdiction
Summary of Proposed Rate Adjustment**

F:\RARA\Common\VA_DATA\Patarr\No.9\Supp59\PACKCHANGE - REV.xls\A

	11/01/05 "Current" Tariff \$/Ccf	02/01/06 Change \$/Ccf	02/01/06 Base Rate \$/Ccf	Transition Cost \$/Ccf	Bypass Rate \$/Ccf	01/01/06 Rider E Rate \$/Ccf	02/01/06 Rider F Rate \$/Ccf	02/01/06 Total Rate Per Tariff \$/Ccf	Tailblock Margin \$/Ccf
Basic Service Charge (\$)	514.500	0.000	514.500	0.000	0.000	0.000	0.000	514.500	
First 100 MCF	11.844	0.060	11.904	0.000	0.000	0.000	0.000	11.904	
Next 1,900 MCF	10.048	0.060	10.108	0.000	0.000	0.000	0.000	10.108	
Next 18,000 MCF	7.985	0.060	8.045	0.000	0.000	0.000	0.000	8.045	
Over 20,000 MCF	6.630	0.060	6.690	0.000	0.000	0.000	0.000	6.690	3.612
LIS LBS									
Demand									
Purchased Gas Demand Costs	7.621	0.458	8.079					8.079	
Non-Gas Costs	2.51	0.000	2.510					2.510	
Total Demand	10.131	0.458	10.589					10.589	
Commodity									
Purchased Gas Commodity Costs	121.925	(8.654)	113.271	0.000	0.000	0.000	0.000	113.271	
Non-Gas Costs	1.919	0.000	1.919					1.919	
Total Commodity	123.844	(8.654)	115.190					115.190	
NGV									
Purchased Gas 100% Load Factor Demand Cost (including Gross Receipts Tax) Plus	7.621	0.458	8.079					8.079	
Purchased Gas Commodity Cost (including Gross Receipts Tax) 100% Load Factor Base Cost of Gas	121.925	(8.654)	113.271					113.271	
	129.546	(8.196)	121.350					121.350	
NGV (1)									
Minimum Rate									
100% Load Factor Base Cost of Gas	129.546	(8.196)	121.350					121.350	
Incremental operating cost of Company owned NGV compression equipment	13.436	0.000	13.436					13.436	
Take-or-Pay Surcharge	0.000	0.000	0.000					0.000	
Bypass Refund	0.000	0.000	0.000		0.000	0.000	0.000	0.000	
Transition Costs	0.000	0.000	0.000	0.000				0.000	
State Tax Adjustment Surcharge	0.000	0.000	0.000					0.000	
Minimum allowable Non-Gas Cost	1.000	0.000	1.000					1.000	
Minimum NGV (1) Rate	143.982	(8.196)	135.786					135.786	
Maximum NGV (1) Rate									
Tailblock rate of the Commercial and Public Authority Service Rate Schedule	148.172		140.491					140.491	
Incremental operating cost of Company owned NGV compression equipment	13.436	0.000	13.436					13.436	
State Tax Adjustment Surcharge	0.000	0.000	0.000					0.000	
Maximum NGV (1) Rate	161.608	0.000	153.927					153.927	
NGV (2)									
Minimum Rate									
100% Load Factor Base Cost of Gas	129.546	(8.196)	121.350					121.350	
Take-or-Pay Surcharge	0.000	0.000	0.000					0.000	
Bypass Refund	0.000	0.000	0.000		0.000	0.000	0.000	0.000	
Transition Costs	0.000	0.000	0.000	0.000				0.000	
State Tax Adjustment Surcharge	0.000	0.000	0.000					0.000	
Minimum allowable Non-Gas Cost	1.000	0.000	1.000					1.000	
Minimum NGV (2) Rate	130.546	(8.196)	122.350					122.350	
Maximum Rate									
Tailblock rate of the Commercial and Public Authority Service Rate Schedule	148.172	0.000	140.491					140.491	
State Tax Adjustment Surcharge	0.000	0.000	0.000					0.000	
Maximum NGV (2) Rate	148.172	(7.881)	140.491					140.491	
GAS ADJUSTMENT CHARGE	(0.059)		(0.059)						
NATURAL GAS SUPPLY CHARGE	135.154		127.413						
Distribution Charge	3.018		3.078						
STA Percentage	0.00%		0.00%						0.00%

National Fuel Gas Distribution Corporation
 Pennsylvania Division
 Calculation of Load Balancing Service Gas Cost Rates

	A Demand	B Commodity	
1) Total Gas Cost per Mcf included in base rates: Distribution Charge	\$1.4083 \$0.3078	\$11.3271	PGC Exhibit 21, Schedule 1, Page 3 of 3, Columns 2 & 4
2) Total Annual Sales & Sales + SATC	26,628,874 26,723,567		PGC Exhibit 22, Page 4 of 4
3) Total Demand Cost: Distribution S+Charge	\$37,501,443 8,225,514		Line 1, Column A x Line 2 Column A
4) Peak Month Sales Sales = SATC peak	4,713,381 4,729,105		PGC Exhibit 22, Page 4 of 4
5) Demand Billing Units Distribution Charge Units	56,560,572 56,749,260		Line 4, Column A x 12
6) Load Balancing Demand Costs Rate: Distribution Charge	\$0.6630 \$0.1449 <u>\$0.8079</u>		Line 3, Column A + Line 5, Column A
7) Load Balancing Commodity Cost Rate		\$11.3271	Line 1, Column B
8) Transition Costs		\$0.0000	Per Tariff
9) Total Load Balancing Commodity Cost Rate		\$11.3271	Line 7 plus Line 8

	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Total		
870 Volume (Mcf)	2.09	2.21	3.88	8.03	16.90	20.20	21.04	20.15	13.55	8.85	4.25	2.26	123.21		
871 Monthly Distribution	1.698%	1.784%	2.906%	6.519%	13.719%	16.391%	17.074%	16.357%	11.001%	7.181%	3.445%	1.835%	100.000%		
872 Monthly Volumes	2.092	2.210	3.679	8.032	16.903	20.195	21.036	20.153	13.555	8.847	4.245	2.261	123.208		
873 Actual Deg. Days	-	5	120	429	963	1,126	1,162	1,121	734	479	170	9			
874 Normal Deg. Days	3	51	218	493	884	1,184	1,132	988	726	395	145	24			
875 Normal Consumption	2.177	2.520	4.905	8.905	15.695	21.284	20.549	18.020	13.431	7.678	3.941	2.177	121.280		
876 Blockad Volume															
877 1st 5 Mcf	5	2.18	2.52	4.91	5.00	5.00	5.00	5.00	5.00	5.00	3.94	2.18	50.72		
878 Over 5 Mcf	5	-	-	-	3.91	10.69	16.28	15.55	8.43	2.68	-	-	70.56		
879 Total	2.18	2.52	4.91	8.91	15.69	21.28	20.55	18.02	13.43	7.68	3.94	2.18	121.28		
880 Residential Rate															
881 Cust Charge	\$ 12.00	\$ 12.00	\$ 12.00	\$ 12.00	\$ 12.00	\$ 12.00	\$ 12.00	\$ 12.00	\$ 12.00	\$ 12.00	\$ 12.00	\$ 12.00	\$ 12.00		
882 Distribution Chg															
883 1st 5 Mcf	\$ 3.0751	\$ 3.0751	\$ 3.0751	\$ 3.0751	\$ 3.0751	\$ 3.0751	\$ 3.0751	\$ 3.0751	\$ 3.0751	\$ 3.0751	\$ 3.0751	\$ 3.0751	\$ 3.0751		
884 Over 5 Mcf	\$ 2.2534	\$ 2.2534	\$ 2.2534	\$ 2.2534	\$ 2.2534	\$ 2.2534	\$ 2.2534	\$ 2.2534	\$ 2.2534	\$ 2.2534	\$ 2.2534	\$ 2.2534	\$ 2.2534		
885 Gas Adjustment Chg	\$ (0.0059)	\$ (0.0059)	\$ (0.0059)	\$ (0.0059)	\$ (0.0059)	\$ (0.0059)	\$ (0.0059)	\$ (0.0059)	\$ (0.0059)	\$ (0.0059)	\$ (0.0059)	\$ (0.0059)	\$ (0.0059)		
886 NGS Charge	\$ 12.7413	\$ 12.7413	\$ 12.7413	\$ 12.7413	\$ 12.7413	\$ 12.7413	\$ 12.7413	\$ 12.7413	\$ 12.7413	\$ 12.7413	\$ 12.7413	\$ 12.7413	\$ 12.7413		
887 Residential Revenue															
888 Cust Charge	\$ 12.00	\$ 12.00	\$ 12.00	\$ 12.00	\$ 12.00	\$ 12.00	\$ 12.00	\$ 12.00	\$ 12.00	\$ 12.00	\$ 12.00	\$ 12.00	\$ 12.00	\$ 144.00	
889 Distribution Chg															
890 1st 5 Mcf	\$ 6.69	\$ 7.75	\$ 15.08	\$ 15.38	\$ 15.38	\$ 15.38	\$ 15.38	\$ 15.38	\$ 15.38	\$ 15.38	\$ 15.38	\$ 12.12	\$ 6.69	\$ 155.97	
891 Over 5 Mcf	\$ -	\$ -	\$ -	\$ 8.80	\$ 24.10	\$ 36.89	\$ 35.04	\$ 29.34	\$ 19.00	\$ 6.03	\$ -	\$ -	\$ -	\$ 159.00	
892 Gas Adjustment Chg	\$ (0.01)	\$ (0.01)	\$ (0.03)	\$ (0.05)	\$ (0.09)	\$ (0.13)	\$ (0.12)	\$ (0.11)	\$ (0.08)	\$ (0.05)	\$ (0.02)	\$ (0.01)	\$ (0.72)		
893 NGS Charge	\$ 27.73	\$ 32.11	\$ 62.50	\$ 113.46	\$ 199.97	\$ 271.18	\$ 261.82	\$ 229.60	\$ 171.12	\$ 97.82	\$ 50.21	\$ 27.73	\$ 1,545.26		
894 Total	\$ 46.41	\$ 51.85	\$ 89.55	\$ 149.59	\$ 251.35	\$ 335.12	\$ 324.11	\$ 286.21	\$ 217.42	\$ 131.19	\$ 74.31	\$ 46.41	\$ 2,003.52		
895 Avg Discount	40.87%	40.87%	40.87%	40.87%	40.87%	40.87%	40.87%	40.87%	40.87%	40.87%	40.87%	40.87%	40.87%		
896 Discount Amount	\$ 18.97	\$ 21.19	\$ 36.60	\$ 61.13	\$ 102.72	\$ 136.96	\$ 132.46	\$ 116.97	\$ 88.86	\$ 53.61	\$ 30.37	\$ 18.97	\$ 818.82		
897 Lira Customers	10,765	10,890	11,015	11,140	11,265	11,390	10,015	10,140	10,265	10,390	10,515	10,640			
898 Discount Amount	\$ 204,196	\$ 230,748	\$ 403,140	\$ 681,037	\$ 1,157,187	\$ 1,559,991	\$ 1,326,607	\$ 1,186,071	\$ 912,100	\$ 557,054	\$ 319,325	\$ 201,825	\$ 8,739,282		
899 Sales	325,865	367,686	688,645	1,348,534	2,468,641	3,491,476	3,354,767	2,931,273	2,183,342	1,173,265	541,120	327,855	19,202,569		
900 SATC	451	(2,293)	(321)	1,615	3,425	4,818	4,481	4,048	3,017	1,271	665	120	21,287		
901 Res-MMT	226	221	358	2,147	5,110	8,621	10,024	8,820	6,386	3,703	1,685	356	49,657		
902 Incremental LIRA Volumes	(1,905)	(2,520)	(5,518)	(11,131)	(21,580)	(31,825)	(2,580)	(4,505)	(5,038)	(3,639)	(2,463)	(1,632)	(94,624)		
903 Projected Residential Volume	324,437	363,094	683,364	1,341,165	2,455,596	3,473,190	3,368,703	2,933,436	2,189,709	1,174,400	541,007	326,799	19,178,899		
904 Rider Variable Parts	\$ 0.4557	\$ 0.4557	\$ 0.4557	\$ 0.4557	\$ 0.4557	\$ 0.4557	\$ 0.4557	\$ 0.4557	\$ 0.4557	\$ 0.4557	\$ 0.4557	\$ 0.4557	\$ 0.4557		

Exhibit No. 12
 Schedule 8
 Page 29
 Witness: Suarez
 Workpaper 8

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Pennsylvania Division
Summary of Cost of Gas by Gas Supplier and
Transmission of Gas by Local Producers
Twelve Months Ended November 2005

<u>Supplier</u>	<u>Projected Quantity Purchased</u> Mcf	<u>Commodity Cost</u> \$	<u>Demand Cost Natural Gas Supply</u> \$	<u>Demand Cost Distribution Charge</u> \$	<u>Total Projected Cost</u> \$
Upstream Purchases	24,011,322	206,019,099	405,462	0	206,424,561
Storage	(378,514)	(6,200,134)	12,431,668	0	6,231,534
Transportation		2,726,743	21,029,874	7,899,256	31,655,873
Transportation Credit			(1,190,583)	0	(1,190,583)
Local Production	1,922,787	17,016,328			17,016,328
T. W. Phillips	3,912	47,350			47,350
Displacement Adjustment	0	0			0
Off-System Sales	0	0			0
Off-System Sales Refund		0			0
Subtotal	25,559,507	219,609,386	32,676,422	7,899,256	260,185,063
Credit - Line Hits					<u>(18,689)</u>
Total					<u>260,166,374</u>

Exhibit No. 12
Schedule 8
Page 30
Witness: Suarez

PGC Exhibit 1
 Schedule 1
 Sheet 1
 Settlement February 2006

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 Pennsylvania Division
 Summary of Cost of Gas by Gas Supplier
 Twelve Months Ended November 2005

<u>Supplier</u>	<u>Projected Quantity Purchased</u> Mcf	<u>Commodity Cost</u> \$	<u>Demand Cost</u> \$	<u>Total Projected Cost</u> \$
Upstream				
December 2004	2,275,921	18,400,845	36,484	18,437,329
January 2005	2,496,706	18,733,579	38,832	18,772,411
February	2,297,040	16,781,287	39,047	16,820,334
March	1,992,523	14,605,484	36,571	14,642,055
April	2,495,163	18,940,348	15,091	18,955,439
May	2,202,054	16,305,269	15,594	16,320,863
June	2,096,056	14,937,218	15,091	14,952,309
July	1,684,794	12,776,997	15,594	12,792,591
August	1,309,196	9,941,641	15,594	9,957,235
September	1,347,649	11,657,779	(3,261)	11,654,518
October	1,848,642	26,007,338	(9)	26,007,329
November	1,965,578	26,931,314	180,834	27,112,148
Total	24,011,322	206,019,099	405,462	206,424,561

Exhibit No. 12
 Schedule 8
 Page 31
 Witness: Suarez

PGC Exhibit 1
 Schedule 1
 Sheet 2
 Settlement February 2006

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Pennsylvania Division
Summary of Cost of Gas by Gas Supplier
Twelve Months Ended November 2005

<u>Supplier</u>	<u>Total Quantity Purchased</u> Mcf	<u>Commodity Cost</u> \$	<u>Total Projected Cost</u> \$
Local Production			
December 2004	275,301	2,317,408	2,317,408
January 2005	150,412	1,025,158	1,025,158
February	133,465	922,670	922,670
March	147,909	1,026,923	1,026,923
April	149,661	1,186,640	1,186,640
May	157,075	1,156,484	1,156,484
June	167,311	1,093,219	1,093,219
July	165,182	1,236,521	1,236,521
August	159,379	1,297,172	1,297,172
September	136,536	1,658,240	1,658,240
October	177,408	2,603,938	2,603,938
November	<u>103,148</u>	<u>1,491,955</u>	<u>1,491,955</u>
Total	<u>1,922,787</u>	<u>17,016,328</u>	<u>17,016,328</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 Pennsylvania Division
 Summary of Transportation Credits
 Twelve Months Ended November 2005

	2004	2005											
	December	January	February	March	April	May	June	July	August	September	October	November	Total
MMT Volume	1,019,229	1,224,577	1,013,948	1,056,354	608,376	489,035	328,176	319,302	327,504	305,538	507,540	737,640	7,937,217
Rate \$/Mcf	0.1500	0.1500	0.1500	0.1500	0.1500	0.1500	0.1500	0.1500	0.1500	0.1500	0.1500	0.1500	0.1500
Transportation Credit - \$	(152,884)	(183,687)	(152,092)	(158,453)	(91,256)	(73,355)	(49,226)	(47,895)	(49,126)	(45,831)	(76,131)	(110,646)	(1,190,583)

Exhibit No. 12
 Schedule 8
 Page 33
 Witness: Suarez

PGC Exhibit 1
 Schedule 1
 Sheet 4
 Settlement February 2008

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 Pennsylvania Division
 Summary of Credit Due to Line Hits
 Twelve Months Ended November 2005

	2004						2005							
	December	January	February	March	April	May	June	July	August	September	October	November	Total	
Line Hits (Credit) Amount - \$	0	1,489	968	778	808	1,390	2	1,429	2,232	4,968	606	4,019	18,689	

Exhibit No. 12
Schedule 8
Page 34
Witness: Suarez

PGC Exhibit 1
 Schedule 1
 Sheet 5
 Settlement February 2006

Pennsylvania Division
 Summary of Off-System Sales
 Twelve Months Ended November 2005

	2004 December	January	February	March	April	May	2005 June	July	August	September	October	November	Total
Off-System Sales - Mcf	0	0	0	0	0	0	0	0	0	0	0	0	0
Off-System Sales (Gas Cost) - \$	0	0	0	0	0	0	0	0	0	0	0	0	0

Exhibit No. 12
Schedule 8
Page 35
Witness: Suarez

PGC Exhibit 1
 Schedule 1
 Sheet 8
 Settlement February 2006

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 Pennsylvania Division
 Summary of Off-System Sales Refund
 Twelve Months Ended November 2005

	2004 December	January	February	March	April	May	2005					Total	
							June	July	August	September	October	November	
Off-System Sales Margin - \$	0	0	0	0	0	0	0	0	0	0	0	0	0
Off-System Sales Refund (75%) - \$	0	0	0	0	0	0	0	0	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Off-System Sales Refund - \$	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: Effective August 1, 2001 Sharing 75% / 25% before tax

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 Pennsylvania Division
 Details of Upstream Purchases
 Twelve Months Ended November 2005

	2004	2005										Total	
	December	January	February	March	April	May	June	July	August	September	October		November
Purchase Volume: Mcf													
Spot	(5,165)	0	0	67,488	1,247,792	1,140,508	1,168,395	809,700	529,309	576,341	1,858,821	111,285	7,504,474
Contracted	2,511,239	2,762,128	2,520,304	2,128,777	1,408,762	1,206,214	1,105,551	1,013,669	896,072	867,022	108,645	1,995,638	18,524,021
Shrinkage	(230,153)	(265,422)	(223,264)	(203,742)	(161,391)	(144,668)	(177,890)	(138,575)	(116,185)	(95,714)	(118,824)	(141,345)	(2,017,173)
Total (Mcf)	2,275,921	2,496,706	2,297,040	1,992,523	2,495,163	2,202,054	2,096,056	1,684,794	1,309,196	1,347,649	1,848,642	1,965,578	24,011,322
Demand Costs - \$													
Spot	0	0	0	0	0	0	0	0	0	0	0	0	0
Contracted	36,484	38,832	39,047	36,571	15,091	15,594	15,091	15,594	15,594	(3,261)	(9)	180,834	405,462
Total Demand Costs - \$	36,484	38,832	39,047	36,571	15,091	15,594	15,091	15,594	15,594	(3,261)	(9)	180,834	405,462
Commodity Costs - \$													
Spot	(40,935)	315	315	493,713	9,384,575	8,055,312	7,838,690	6,199,846	4,159,128	6,774,526	24,195,262	1,236,033	68,296,780
Contracted	18,441,780	18,733,264	16,780,972	14,111,771	9,555,773	8,249,957	7,098,528	6,577,151	5,782,513	4,883,253	1,812,076	25,695,281	137,722,319
Total Commodity Costs - \$	18,400,845	18,733,579	16,781,287	14,605,484	18,940,348	16,305,269	14,937,218	12,776,997	9,941,641	11,657,779	26,007,338	26,931,314	206,019,099
Total Cost - \$	18,437,329	18,772,411	16,820,334	14,642,055	18,955,439	16,320,863	14,952,309	12,792,591	9,957,235	11,654,518	26,007,329	27,112,148	206,424,561

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 Pennsylvania Division
 Details of Storage
 Twelve Months Ended November 2005

	2004	2005										Total	
	December	January	February	March	April	May	June	July	August	September	October		November
Rental													
Demand - \$	1,109,062	1,109,062	1,109,062	1,106,808	1,073,561	1,021,152	1,053,077	1,053,077	1,053,077	1,053,077	1,053,077	1,053,077	12,847,189
Commodity - \$	8,948	27,309	32,879	21,821	29,226	11,913	16,941	25,798	(80,810)	17,250	16,575	12,326	139,974
Total	1,118,010	1,136,371	1,141,741	1,128,629	1,102,807	1,033,065	1,070,018	1,078,873	972,267	1,070,327	1,069,652	1,065,403	12,987,163
Gas Costs													
Injection - Mcf	(235,548)	(101,066)	(33,796)	(126,804)	(1,106,483)	(1,084,448)	(1,755,377)	(1,348,608)	(1,032,708)	(985,053)	(949,375)	(425,696)	(9,184,962)
Withdrawal - Mcf	1,689,988	2,537,220	1,331,671	1,813,682	330,218	253,078	21,027	39,565	69,777	24,225	86,641	609,356	8,806,448
Net (Injection)/Withdrawal	1,454,440	2,436,154	1,297,875	1,686,878	(776,265)	(831,370)	(1,734,350)	(1,309,043)	(962,931)	(960,828)	(862,734)	183,660	(378,514)
Demand - \$	2,215,694	3,674,207	1,957,455	2,544,149	(1,143,516)	(1,224,691)	(2,554,871)	(1,970,895)	(1,449,789)	(1,446,623)	(1,291,599)	274,958	(415,521)
Commodity - \$	10,103,413	17,281,250	9,133,406	11,870,898	(5,712,689)	(5,849,852)	(12,203,581)	(8,564,066)	(6,994,153)	(7,435,155)	(10,089,595)	2,150,016	(6,340,108)
	12,319,107	20,935,457	11,090,861	14,415,047	(6,856,205)	(7,074,543)	(14,758,452)	(10,534,961)	(8,443,942)	(8,881,778)	(11,391,194)	2,424,974	(6,755,629)
Total Storage Costs													
Demand - \$	3,324,758	4,783,269	3,066,517	3,650,957	(69,935)	(203,539)	(1,501,794)	(917,818)	(396,712)	(393,546)	(238,522)	1,328,035	12,431,668
Commodity - \$	10,112,361	17,288,559	9,168,085	11,892,719	(5,683,463)	(5,837,939)	(12,186,640)	(8,538,270)	(7,074,963)	(7,417,905)	(10,083,020)	2,162,342	(6,200,134)
	13,437,117	22,071,828	12,232,602	15,543,676	(5,753,398)	(6,041,478)	(13,688,434)	(9,456,088)	(7,471,675)	(7,811,451)	(10,321,542)	3,490,377	6,231,534

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 Pennsylvania Division
 Detail of Costs Related to T. W. Phillips
 Twelve Months Ended November 2005

	2004	2005											
	<u>December</u>	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>Total</u>
Mcf	360	608	685	565	578	296	295	100	77	88	88	172	3,912
Amount - \$	4,409	7,146	7,979	6,687	6,829	3,216	3,216	1,641	1,381	966	1,478	2,402	47,350

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 Pennsylvania Division
 Transportation Charges
 Twelve Months Ended November 2005

Pennsylvania Division	2004	2005										Total	
	December	January	February	March	April	May	June	July	August	September	October		November
Demand - Distribution Charge - \$	729,654	729,662	728,242	728,242	626,452	626,784	626,784	626,784	592,015	592,015	645,477	647,145	7,899,256
Demand - Natural Gas Supply - \$	1,654,744	1,661,706	1,773,534	1,721,735	1,808,167	1,706,207	1,742,246	1,747,562	1,688,947	1,738,207	1,714,533	2,072,286	21,029,874
Total Demand - \$	2,384,398	2,391,368	2,501,776	2,449,977	2,434,619	2,332,991	2,369,030	2,374,346	2,280,962	2,330,222	2,360,010	2,719,431	28,929,130
Commodity - \$	304,294	396,086	257,114	270,754	231,295	204,746	213,445	186,938	159,491	126,738	127,116	248,726	2,726,743
Total Costs - \$	2,688,692	2,787,454	2,758,890	2,720,731	2,665,914	2,537,737	2,582,475	2,561,284	2,440,453	2,456,960	2,487,126	2,968,157	31,655,873

Exhibit No. 12
 Schedule 8
 Page 40
 Witness: Suarez

PGC Exhibit 1
 Schedule 4
 Settlement February 2006

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 Pennsylvania Division
 Temperature Swing/ Peaking Capacity Costs
 Twelve Months Ended November 2005

	2004	2005											Total
	December	January	February	March	April	May	June	July	August	September	October	November	
NFGSC EFT Capacity (Dth)	81,670	81,670	81,670	81,670	81,670	81,670	81,670	81,670	73,544	73,544	73,544	73,544	
Rate (\$/Dth)	3.5568	3.5569	3.5569	3.5569	3.5569	3.5569	3.5569	3.5569	3.5569	3.5569	3.5569	3.5569	3.5569
Amount (\$)	290,484	290,492	290,492	290,492	290,492	290,492	290,492	290,492	261,589	261,589	261,589	261,589	3,370,283
NFGSC ESS Delivery (Dth)	38,533	38,533	38,533	38,533	38,533	38,533	38,533	38,533	34,327	34,327	34,327	34,327	
Rate (\$/Dth)	2.1345	2.1345	2.1345	2.1345	2.1345	2.1345	2.1345	2.1345	2.1345	2.1345	2.1345	2.1345	2.1345
Amount (\$)	82,249	82,249	82,249	82,249	82,249	82,249	82,249	82,249	73,271	73,271	73,271	73,271	951,073
NFGSC ESS Capacity (Dth)	1,541,320	1,541,320	1,541,320	1,541,320	1,541,320	1,541,320	1,541,320	1,541,320	1,613,369	1,613,369	1,613,369	1,613,369	
Rate (\$/Dth)	0.0432	0.0432	0.0432	0.0432	0.0432	0.0432	0.0432	0.0432	0.0432	0.0432	0.0432	0.0432	0.0432
Amount (\$)	66,585	66,585	66,585	66,585	66,585	66,585	66,585	66,585	69,698	69,698	69,698	69,698	811,470
Columbia Full Peak FSS (Dth) Demand	18,417	18,417	18,417	18,417	18,417	18,417	18,417	18,417	18,417	18,417	18,417	18,417	
Rate (\$/Dth)	1.5080	1.5080	1.5010	1.5010	1.5010	1.5010	1.5010	1.5010	1.5010	1.5010	1.5010	1.5010	1.5010
Amount (\$)	27,773	27,773	27,644	27,644	27,644	27,644	27,644	27,644	27,644	27,644	27,644	27,644	331,985
Columbia Full Peak FSS (Dth) Capacity	564,031	564,031	564,031	564,031	564,031	564,031	564,031	564,031	564,031	564,031	564,031	564,031	
Rate (\$/Dth)	0.0290	0.0290	0.0288	0.0288	0.0288	0.0288	0.0288	0.0288	0.0288	0.0288	0.0288	0.0288	0.0288
Amount (\$)	16,357	16,357	16,244	16,244	16,244	16,244	16,244	16,244	16,244	16,244	16,244	16,244	195,155
Columbia Full Peak SST (Dth) Capacity	18,417	18,417	18,417	18,417	9,209	9,209	9,209	9,209	9,209	9,209	18,417	18,417	
Rate (\$/Dth)	5.8340	5.8340	5.7700	5.7700	5.7700	5.8060	5.8060	5.8060	5.8060	5.8060	5.8060	5.8060	5.8060
Amount (\$)	107,445	107,445	106,266	106,266	53,136	53,467	53,467	53,467	53,467	53,467	106,929	106,929	961,753
AM-60	0	0	0	0	0	0	0	0	0	0	0	0	
Rate (\$/Dth)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Amount (\$)	0	0	0	0	0	0	0	0	0	0	0	0	0
Nexen Storage	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	
Rate (\$/Dth)	7.7857	7.7857	7.7857	7.7857	4.5417	4.5417	4.5417	4.5417	4.5417	4.5417	4.5417	4.5417	4.5417
Amount	116,785	116,785	116,785	116,785	68,126	68,126	68,126	68,126	68,126	68,126	68,126	68,126	1,012,143
Central NY Oil & Gas	66,730	66,730	66,730	66,730	66,730	66,730	66,730	66,730	66,730	66,730	66,730	66,730	
Rate (\$/Dth)	0.2000	0.2000	0.2000	0.2000	0.2000	0.2000	0.2000	0.2000	0.2000	0.2000	0.2000	0.2250	0.2250
Amount	13,346	13,346	13,346	13,346	13,346	13,346	13,346	13,346	13,346	13,346	13,346	15,014	161,820
Tennessee Lateral	6,673	6,673	6,673	6,673	6,673	6,673	6,673	6,673	6,673	6,673	6,673	6,673	
Rate (\$/Dth)	0.7000	0.7000	0.7000	0.7000	0.7000	0.7000	0.7000	0.7000	0.7000	0.7000	0.7000	0.7000	0.7000
Amount	4,671	4,671	4,671	4,671	4,671	4,671	4,671	4,671	4,671	4,671	4,671	4,671	56,053
Tennessee FT-A	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	
Rate (\$/Dth)	0.6000	0.6000	0.6000	0.6000	0.6000	0.6000	0.6000	0.6000	0.6000	0.6000	0.6000	0.6000	0.6000
Amount	3,960	3,960	3,960	3,960	3,960	3,960	3,960	3,960	3,960	3,960	3,960	3,960	47,520
Grand Total Cost - Distribution Charge (\$)	729,654	729,662	728,242	728,242	626,452	626,784	626,784	626,784	592,015	592,015	645,477	647,145	7,899,256

Exhibit No. 12
 Schedule 8
 Page 41
 Witness: Suarez

FGC Exhibit 1
 Schedule 5
 Settlement February 2008

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 Pennsylvania Division
 Summary of Cost of Gas by Gas Supplier and
 Transmission of Gas by Local Producers
 Eight Months Ended July 2006

<u>Supplier</u>	<u>Projected Quantity Purchased</u> Mcf	<u>Commodity Cost</u> \$	<u>Demand Cost Natural Gas Supply</u> \$	<u>Demand Cost Distribution Charge</u> \$	<u>Total Projected Cost</u> \$
Upstream Purchases	12,479,742	183,916,399	9,641,290	2,749,377	196,307,066
Storage		12,455,392	11,101,753	0	23,557,145
Transportation		586,101	4,935,672	1,941,435	7,463,208
Transportation Credit			(854,069)	0	(854,069)
Capacity Release			(83,724)	0	(83,724)
Local Production	2,517,666	37,320,810			37,320,810
T. W. Phillips	3,253	43,099			43,099
Subtotal	15,000,661	234,321,801	24,740,921	4,690,813	263,753,535
Credit - Line Hits					(11,556)
Total					<u>263,741,979</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 Pennsylvania Division
 Summary of Cost of Gas by Gas Supplier
 Eight Months Ended July 2006

<u>Supplier</u>	<u>Projected Quantity Purchased</u> Mcf	<u>Commodity Cost</u> \$	<u>Demand Cost Natural Gas Supply</u> \$	<u>Demand Cost Distribution Charge</u> \$	<u>Total Projected Cost</u> \$
Upstream					
December 2005	1,777,218	21,578,184	177,120	0	21,755,304
January 2006	2,397,985	29,950,094	194,106	0	30,144,200
February	1,552,156	16,289,341	(72,894)	0	16,216,447
March	2,782,488	12,195,118	1,812,760	647,145	14,655,023
April	2,118,725	30,790,749	1,879,438	525,558	33,195,745
May	984,867	30,686,861	1,885,661	525,558	33,098,080
June	457,281	28,652,527	1,879,438	525,558	31,057,523
July	409,023	13,773,525	1,885,661	525,558	16,184,744
Total	12,479,742	183,916,399	9,641,290	2,749,377	196,307,066

See Exhibit 23, Schedule 1

Exhibit No. 12
 Schedule 8
 Page 43
 Witness: Suarez
 PGC Exhibit 2
 Schedule 1
 Sheet 2
 Settlement February 2008

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Pennsylvania Division
Summary of Cost of Gas by Gas Supplier
Eight Months Ended July 2006

<u>Supplier</u>	<u>Projected Quantity Purchased</u> Mcf	<u>Commodity Cost</u> \$	<u>Total Projected Cost</u> \$
Local Production			
December 2005	143,335	1,727,434	1,727,434
January 2006	150,871	1,876,513	1,876,513
February	193,027	1,862,670	1,862,670
March	745,394	12,553,734	12,553,734
April	823,402	13,775,317	13,775,317
May	149,224	1,828,147	1,828,147
June	153,548	1,818,610	1,818,610
July	158,865	1,878,385	1,878,385
Total	<u>2,517,666</u>	<u>37,320,810</u>	<u>37,320,810</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 Pennsylvania Division
 Summary of Transportation Credits
 Eight Months Ended July 2006

	2005	2006							Total
	<u>December</u>	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	
MMT Volume	1,116,369	1,000,986	1,002,365	917,726	633,714	398,004	322,100	302,533	5,693,796
Rate \$/Mcf	0.1500	0.1500	0.1500	0.1500	0.1500	0.1500	0.1500	0.1500	
Transportation Credit - \$	(167,455)	(150,148)	(150,355)	(137,659)	(95,057)	(59,701)	(48,315)	(45,380)	(854,069)

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 Pennsylvania Division
 Summary of Credit Due to Line Hits
 Eight Months Ended July 2006

	<u>2005</u> <u>December</u>	<u>January</u>	<u>February</u>	<u>March</u>	<u>2006</u> <u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>Total</u>
Line Hits (Credit) Amount - \$	3,047	3,043	1,059	778	808	1,390	2	1,429	11,556

Exhibit No. 12
 Schedule 8
 Page 46
 Witness: Suarez

PGC Exhibit 2
 Schedule 1
 Sheet 5
 Settlement February 2006

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 Pennsylvania Division
 Details of Upstream Purchases (Including Transportation) ¹
 Eight Months Ended July 2006

	2005	2006							Total
	December	January	February	March	April	May	June	July	
Purchase Volume - Dth	0	0	0	998,382	2,760,902	2,848,645	2,661,345	1,388,413	10,657,687
Storage Volume - Dth	0	0	0	1,926,013	(534,122)	(1,813,550)	(2,180,743)	(958,530)	(3,560,932)
Total Volume - Dth	0	0	0	2,924,395	2,226,780	1,035,095	480,602	429,883	7,096,755
Conversion Factor	1.0510	1.0510	1.0510	1.0510	1.0510	1.0510	1.0510	1.0510	
Total Volume - Mcf	0	0	0	2,782,488	2,118,725	984,867	457,281	409,023	6,752,383
Net Purchases - Mcf	0	0	0	2,782,488	2,118,725	984,867	457,281	409,023	6,752,383
Demand - Natural Gas Supply - \$	0	0	0	1,812,760	1,879,438	1,885,661	1,879,438	1,885,661	9,342,958
Demand - Distribution Charge - \$	0	0	0	647,145	525,558	525,558	525,558	525,558	2,749,377
Total Demand - \$	0	0	0	2,459,905	2,404,996	2,411,219	2,404,996	2,411,219	12,092,335
Commodity - \$ - PA	0	0	0	12,195,118	30,790,749	30,686,861	28,652,527	13,773,525	116,098,780
Net Commodity - \$	0	0	0	12,195,118	30,790,749	30,686,861	28,652,527	13,773,525	116,098,780
Total Cost - \$	0	0	0	14,655,023	33,195,745	33,098,080	31,057,523	16,184,744	128,191,115

¹ See Exhibit 23, Schedule 1

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 Pennsylvania Division
 Details of Upstream Purchases
 Eight Months Ended July 2006

	2005	2006							
	<u>December</u>	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>Total</u>
Purchase Volume - Mcf									
Spot	156,096	144	0	0	0	0	0	0	156,240
Contracted	1,760,924	2,562,726	1,676,048	0	0	0	0	0	5,999,698
Shrinkage	(139,802)	(164,885)	(123,892)	0	0	0	0	0	(428,579)
Total (Mcf)	1,777,218	2,397,985	1,552,156	0	0	0	0	0	5,727,359
Demand Costs - \$									
Spot	0	0	0	0	0	0	0	0	0
Contracted	177,120	194,106	(72,894)	0	0	0	0	0	298,332
Total Demand Costs - \$	177,120	194,106	(72,894)	0	0	0	0	0	298,332
Commodity Costs - \$									
Spot	1,799,290	315	315	0	0	0	0	0	1,799,920
Contracted	19,778,894	29,949,779	16,289,026	0	0	0	0	0	66,017,699
Total Commodity Costs - \$	21,578,184	29,950,094	16,289,341	0	0	0	0	0	67,817,619
Total Cost - \$	21,755,304	30,144,200	16,216,447	0	0	0	0	0	68,115,951

* This schedule does not include Transportation Charges. See PGC Exhibit 2, Schedule 6, for all updated Transportation Charges.

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 Pennsylvania Division
 Details of Storage
 Eight Months Ended July 2006

	2005	2006							Total
	December	January	February	March	April	May	June	July	
Rental Cost*									
Demand	1,061,975	1,060,307	1,060,307	1,072,214	1,010,530	1,010,530	1,010,530	1,010,530	8,296,923
Commodity	15,906	34,374	13,242	26,440	11,529	28,055	35,602	14,837	179,985
Transportation Cost									
Demand	0	0	0	115,560	62,098	62,098	62,098	62,098	363,952
Commodity	0	0	0	3,542	2,550	1,774	1,768	168	9,802
Gas Cost									
Demand	3,320,274	1,171,999	3,298,415	3,028,586	(813,626)	(2,769,511)	(3,332,402)	(1,462,857)	2,440,878
Commodity	25,962,723	6,365,057	21,586,217	23,577,602	(6,334,096)	(21,560,702)	(25,942,825)	(11,388,371)	12,265,605
TOTAL COSTS									
Demand	4,382,249	2,232,306	4,358,722	4,216,360	259,002	(1,696,883)	(2,259,774)	(390,229)	11,101,753
Commodity	25,978,629	6,399,431	21,599,459	23,607,584	(6,320,017)	(21,530,873)	(25,905,455)	(11,373,366)	12,455,392
TOTAL	30,360,878	8,631,737	25,958,181	27,823,944	(6,061,015)	(23,227,756)	(28,165,229)	(11,763,595)	23,557,145

See Exhibit 23, Schedule 1

Exhibit No. 12
 Schedule 8
 Page 49
 Witness: Suarez
 PG&E Exhibit 2
 Schedule 2
 Sheet 3
 Settlement February 2008

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 Pennsylvania Division
 Detail of Costs Related to T. W. Phillips
 Eight Months Ended July 2006

	<u>2005</u> <u>December</u>	<u>2006</u> <u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>Total</u>
Mcf	314	610	495	565	578	296	295	100	3,253
Amount - \$	4,928	9,115	7,467	6,687	6,829	3,216	3,216	1,641	43,099

Exhibit No. 12
 Schedule 8
 Page 50
 Witness: Suarez

PGC Exhibit 2
 Schedule 3
 Settlement February 2006

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 Pennsylvania Division
 Detail of Capacity Release
 Eight Months Ended July 2006

	2005	2006							
	<u>December</u>	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>Total</u>
PA. Capacity Release	0	0	0	294	16,620	12,922	29,602	24,286	83,724
PA Customer Wide Choice Capacity Release	0	0	0	0	0	0	0	0	0
PA Capacity Release - \$	0	0	0	294	16,620	12,922	29,602	24,286	83,724

Exhibit No. 12
 Schedule 8
 Page 51
 Witness: Suarez

PGC Exhibit 2
 Schedule 4
 Settlement February 2006

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 Pennsylvania Division
 Temperature Swing/ Peaking Capacity Costs
 Eight Months Ended July 2006

	2005	2006							Total
	December	January	February	March	April	May	June	July	
NFGSC EFT Capacity (Dth)	73,544	73,544	73,544	73,544	73,544	73,544	73,544	73,544	
Rate (\$/Dth)	3.5569	3.5569	3.5569	3.5569	3.5569	3.5569	3.5569	3.5569	
Amount (\$)	261,589	261,589	261,589	261,589	261,589	261,589	261,589	261,589	2,092,709
NFGSC ESS Delivery (Dth)	34,327	34,327	34,327	34,327	34,327	34,327	34,327	34,327	
Rate (\$/Dth)	2.1345	2.1345	2.1345	2.1345	2.1345	2.1345	2.1345	2.1345	
Amount (\$)	73,271	73,271	73,271	73,271	73,271	73,271	73,271	73,271	586,168
NFGSC ESS Capacity (Dth)	1,613,369	1,613,369	1,613,369	1,613,369	1,613,369	1,613,369	1,613,369	1,613,369	
Rate (\$/Dth)	0.0432	0.0432	0.0432	0.0432	0.0432	0.0432	0.0432	0.0432	
Amount (\$)	69,698	69,698	69,698	69,698	69,698	69,698	69,698	69,698	557,580
Columbia Full Peak FSS (Dth) Demand	18,417	18,417	18,417	18,417	18,417	18,417	18,417	18,417	
Rate (\$/Dth)	1.5010	1.5010	1.5010	1.5010	1.5010	1.5010	1.5010	1.5010	
Amount (\$)	27,644	27,644	27,644	27,644	27,644	27,644	27,644	27,644	221,151
Columbia Full Peak FSS (Dth) Capacity	564,031	564,031	564,031	564,031	564,031	564,031	564,031	564,031	
Rate (\$/Dth)	0.0288	0.0288	0.0288	0.0288	0.0288	0.0288	0.0288	0.0288	
Amount (\$)	16,244	16,244	16,244	16,244	16,244	16,244	16,244	16,244	129,953
Columbia Full Peak SST (Dth) Capacity	18,417	18,417	18,417	18,417	9,209	9,209	9,209	9,209	
Rate (\$/Dth)	5.8060	5.8060	5.8060	5.8060	5.8060	5.8060	5.8060	5.8060	
Amount (\$)	106,929	106,929	106,929	106,929	53,467	53,467	53,467	53,467	641,586
Nexen Storage	15,000	15,000	15,000	15,000	0	0	0	0	
Rate (\$/Dth)	4.5417	4.5417	4.5417	4.5417	4.5417	4.5417	4.5417	4.5417	
Amount (\$)	68,126	68,126	68,126	68,126	0	0	0	0	272,502
Central NY Oil & Gas	66,730	66,730	66,730	66,730	66,730	66,730	66,730	66,730	
Rate (\$/Dth)	0.2250	0.2250	0.2250	0.2250	0.2250	0.2250	0.2250	0.2250	
Amount (\$)	15,014	15,014	15,014	15,014	15,014	15,014	15,014	15,014	120,114
Tennessee Lateral	6,673	6,673	6,673	6,673	6,673	6,673	6,673	6,673	
Rate (\$/Dth)	0.7000	0.7000	0.7000	0.7000	0.7000	0.7000	0.7000	0.7000	
Amount (\$)	4,671	4,671	4,671	4,671	4,671	4,671	4,671	4,671	37,369
Tennessee FT-A	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	
Rate (\$/Dth)	0.6000	0.6000	0.6000	0.6000	0.6000	0.6000	0.6000	0.6000	
Amount (\$)	3,960	3,960	3,960	3,960	3,960	3,960	3,960	3,960	31,680
Grand Total Cost - Distribution Charge (\$)	647,145	647,145	647,145	647,145	525,558	525,558	525,558	525,558	4,690,813

Exhibit No. 12
 Schedule 8
 Page 52
 Witness: Suarez
 PGC Exhibit 2
 Schedule 5
 Settlement February 2008

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 Pennsylvania Division
 Transportation Charges
 Eight Months Ended July 2006

	2005	2006							Total
	December	January	February	March	April	May	June	July	
Demand - Distribution Charge - \$	647,145	647,145	647,145	0	0	0	0	0	1,941,435
Demand - Natural Gas Supply - \$	1,653,718	1,706,217	1,575,737	0	0	0	0	0	4,935,672
Total Demand - \$	2,300,863	2,353,362	2,222,882	0	0	0	0	0	6,877,107
Commodity - \$	184,992	235,504	165,605	0	0	0	0	0	586,101
Total Costs - \$	2,485,855	2,588,866	2,388,487	0	0	0	0	0	7,463,208

Exhibit No. 12
 Schedule 8
 Page 53
 Witness: Suarez

PGC Exhibit 2
 Schedule 8
 Settlement February 2008

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Pennsylvania Division
Summary of Cost of Gas by Gas Supplier and
Transmission of Gas by Local Producers
Twelve Months Ended July 2007

<u>Supplier</u>	<u>Projected Quantity Purchased</u> Mcf	<u>Commodity Cost</u> \$	<u>Demand Cost Natural Gas Supply</u> \$	<u>Demand Cost Distribution Charge</u> \$	<u>Total Projected Cost</u> \$
Upstream Purchases	24,143,291	278,979,909	23,218,907	5,672,160	307,870,976
Storage		10,371,457	15,077,205	0	25,448,662
Transportation Credit			(1,150,692)	0	(1,150,692)
Capacity Release Credit			(330,381)	0	(330,381)
Local Production	1,824,655	21,702,115			21,702,115
T. W. Phillips	3,912	47,350			47,350
Subtotal	25,971,858	311,100,831	36,815,039	5,672,160	353,588,030
Credit - Line Hits					(18,689)
Total					<u>353,569,341</u>

Exhibit No. 12
 Schedule 8
 Page 54
 Witness: Suarez

PGC Exhibit 3
 Schedule 1
 Sheet 1
 Settlement February 2008

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 Pennsylvania Division
 Summary of Cost of Gas by Gas Supplier
 Twelve Months Ended July 2007

<u>Supplier</u>	<u>Projected Quantity Purchased</u> Mcf	<u>Commodity Cost</u> \$	<u>Demand Cost Natural Gas Supply</u> \$	<u>Demand Cost Distribution Charge</u> \$	<u>Total Projected Cost</u> \$
Upstream					
August 2006	412,478	21,294,375	1,965,271	445,948	23,705,594
September	679,697	25,627,495	1,959,048	445,948	28,032,491
October	1,364,081	21,698,834	1,911,807	499,412	24,110,053
November	2,301,255	26,065,865	1,905,584	499,412	28,470,861
December	3,550,395	24,321,696	1,911,807	499,412	26,732,915
January 2007	4,470,846	25,076,158	1,911,807	499,412	27,487,377
February	4,039,999	22,529,435	1,893,138	499,412	24,921,985
March	3,412,478	27,025,864	1,911,807	499,412	29,437,083
April	2,089,443	28,179,558	1,959,048	445,948	30,584,554
May	970,416	19,669,877	1,965,271	445,948	22,081,096
June	449,919	17,665,664	1,959,048	445,948	20,070,660
July	402,284	19,825,088	1,965,271	445,948	22,236,307
Total	24,143,291	278,979,909	23,218,907	5,672,160	307,870,976

See Exhibit 23, Schedule 1

Exhibit No. 12
 Schedule 8
 Page 55
 Witness: Suarez

PGC Exhibit 3
 Schedule 1
 Sheet 2
 Settlement February 2006

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 Pennsylvania Division
 Summary of Cost of Gas by Gas Supplier
 Twelve Months Ended July 2007

<u>Supplier</u>	<u>Projected Quantity Purchased</u> Mcf	<u>Commodity Cost</u> \$	<u>Total Projected Cost</u> \$
Local Production			
August 2006	159,985	1,898,800	1,898,800
September	156,537	1,865,628	1,865,628
October	164,971	1,874,311	1,874,311
November	156,868	1,872,905	1,872,905
December	147,867	1,839,210	1,839,210
January 2007	148,434	1,920,917	1,920,917
February	147,007	2,071,139	2,071,139
March	134,402	1,782,906	1,782,906
April	146,947	1,901,505	1,901,505
May	149,224	1,542,194	1,542,194
June	153,548	1,540,682	1,540,682
July	158,865	1,591,918	1,591,918
Total	<u>1,824,655</u>	<u>21,702,115</u>	<u>21,702,115</u>

See Exhibit 23, Schedule 2

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 Pennsylvania Division
 Summary of Transportation Credits
 Twelve Months Ended July 2007

	2006	2007										Total	
	August	September	October	November	December	January	February	March	April	May	June	July	
MMT Volume	323,125	338,270	537,830	710,170	1,027,016	1,156,749	1,002,732	918,099	633,986	398,214	322,341	302,746	7,671,278
Rate \$/Mcf	0.1500	0.1500	0.1500	0.1500	0.1500	0.1500	0.1500	0.1500	0.1500	0.1500	0.1500	0.1500	
Transportation Credit - \$	(48,469)	(50,741)	(80,675)	(106,526)	(154,052)	(173,512)	(150,410)	(137,715)	(95,098)	(59,732)	(48,351)	(45,412)	(1,150,692)

MMT Volume
 Rate \$/Mcf
 Transportation Credit - \$
 Exhibit 24, Appendix 1

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 Pennsylvania Division
 Summary of Credit Due to Line Hits
 Twelve Months Ended July 2007

	2007												Total
	2006 August	September	October	November	December	January	February	March	April	May	June	July	
Line Hits (Credit) Amount - \$	2,232	4,968	606	4,019	0	1,489	968	778	808	1,390	2	1,429	18,689

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 Pennsylvania Division
 Details of Upstream Purchases (Including Transportation) ¹
 Twelve Months Ended July 2007

	2006	2007											Total
	August	September	October	November	December	January	February	March	April	May	June	July	
Purchase Volume - Dth	2,028,057	2,455,602	1,836,616	2,096,593	1,884,976	1,884,976	1,702,163	2,094,076	2,761,298	1,996,555	1,773,391	1,996,555	24,510,858
Storage Volume - Dth	(1,594,543)	(1,741,240)	(402,967)	322,026	1,846,489	2,813,883	2,543,876	1,492,438	(565,293)	(976,648)	(1,300,526)	(1,573,754)	863,741
Total Volume - Dth	433,514	714,362	1,433,649	2,418,619	3,731,465	4,698,859	4,246,039	3,586,514	2,196,005	1,019,907	472,865	422,801	25,374,599
Conversion Factor	1.0510	1.0510	1.0510	1.0510	1.0510	1.0510	1.0510	1.0510	1.0510	1.0510	1.0510	1.0510	
Total Volume - Mcf	412,478	679,697	1,364,081	2,301,255	3,550,395	4,470,846	4,039,999	3,412,478	2,089,443	970,416	449,919	402,284	24,143,291
Net Purchases - Mcf	412,478	679,697	1,364,081	2,301,255	3,550,395	4,470,846	4,039,999	3,412,478	2,089,443	970,416	449,919	402,284	24,143,291
Demand - Natural Gas Supply - \$	1,965,271	1,959,048	1,911,807	1,905,584	1,911,807	1,911,807	1,893,138	1,911,807	1,959,048	1,965,271	1,959,048	1,965,271	23,218,907
Demand - Distribution Charge - \$	445,948	445,948	499,412	499,412	499,412	499,412	499,412	499,412	445,948	445,948	445,948	445,948	5,672,160
Total Demand - \$	2,411,219	2,404,996	2,411,219	2,404,996	2,411,219	2,411,219	2,392,550	2,411,219	2,404,996	2,411,219	2,404,996	2,411,219	28,891,067
Commodity - \$ - PA	21,294,375	25,627,495	21,698,834	26,065,865	24,321,696	25,076,158	22,529,435	27,025,864	28,179,558	19,669,877	17,665,664	19,825,088	278,979,909
Net Commodity - \$	21,294,375	25,627,495	21,698,834	26,065,865	24,321,696	25,076,158	22,529,435	27,025,864	28,179,558	19,669,877	17,665,664	19,825,088	278,979,909
Total Cost - \$	23,705,594	28,032,491	24,110,053	28,470,861	26,732,915	27,487,377	24,921,985	29,437,083	30,584,554	22,081,096	20,070,660	22,236,307	307,870,976

¹ See Exhibit 23, Schedule 1

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 Pennsylvania Division
 Details of Storage
 Twelve Months Ended July 2007

	2006	2007										Total	
	August	September	October	November	December	January	February	March	April	May	June		July
Rental Cost													
Demand	1,010,530	1,010,530	1,010,530	1,010,530	1,010,530	1,010,530	1,010,530	1,010,530	1,010,530	1,010,530	1,010,530	1,010,530	12,126,360
Commodity	24,664	26,942	7,877	7,966	29,402	44,807	39,884	23,349	8,741	15,099	20,132	24,342	273,205
Transportation Cost													
Demand	62,098	62,098	115,560	115,560	115,560	115,560	115,560	115,560	62,098	62,098	62,098	62,098	1,065,948
Commodity	1,774	1,153	1,378	1,086	515	3,032	3,970	1,878	887	1,774	0	1,774	19,221
Gas Cost													
Demand	(2,435,322)	(2,658,420)	(629,009)	519,585	2,967,554	4,529,082	4,093,561	2,399,871	(883,884)	(1,527,366)	(2,030,935)	(2,459,820)	1,884,897
Commodity	(18,959,035)	(20,695,853)	(4,482,683)	3,702,869	21,148,548	32,276,929	29,173,146	17,102,902	(6,299,082)	(10,884,918)	(14,473,651)	(17,530,141)	10,079,031
TOTAL COSTS													
Demand	(1,362,694)	(1,585,792)	497,081	1,645,675	4,093,644	5,655,172	5,219,651	3,525,961	188,744	(454,738)	(958,307)	(1,387,192)	15,077,205
Commodity	(18,932,597)	(20,667,758)	(4,473,428)	3,711,921	21,178,465	32,324,768	29,217,000	17,128,129	(6,289,454)	(10,868,045)	(14,453,519)	(17,504,025)	10,371,457
TOTAL	(20,295,291)	(22,253,550)	(3,976,347)	5,357,596	25,272,109	37,979,940	34,436,651	20,654,090	(6,100,710)	(11,322,783)	(15,411,826)	(18,891,217)	25,448,662

See Exhibit 23, Schedule 1

Exhibit No. 12
 Schedule 8
 Page 60
 Witness: Suarez

PGC Exhibit 3
 Schedule 2
 Sheet 2
 Settlement February 2008

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 Pennsylvania Division
 Detail of Costs Related to T. W. Phillips
 Twelve Months Ended July 2007

	2006	2007											
	August	September	October	November	December	January	February	March	April	May	June	July	Total
Mcf	77	88	88	172	360	608	685	565	578	296	295	100	3,912
Amount - \$	1,381	966	1,478	2,402	4,409	7,146	7,979	6,687	6,829	3,216	3,216	1,641	47,350

Exhibit No. 12
 Schedule 8
 Page 61
 Witness: Suarez

PCC Exhibit 3
 Schedule 3
 Settlement February 2008

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 Pennsylvania Division
 Detail of Capacity Release Credits
 Twelve Months Ended July 2007

	2006	2007										Total	
	August	September	October	November	December	January	February	March	April	May	June		July
PA Capacity Release	39,039	68,409	38,623	23,628	16,635	1,175	1,512	294	16,620	12,922	29,602	24,286	272,745
PA Customer Wide Choice Capacity Release	4,803	4,803	4,803	4,803	4,803	4,803	4,803	4,803	4,803	4,803	4,803	4,803	57,636
Capacity Release Credit - \$	43,842	73,212	43,426	28,431	21,438	5,978	6,315	5,097	21,423	17,725	34,405	29,089	330,381

Exhibit No. 12
 Schedule 8
 Page 62
 Witness: Suarez

PGC Exhibit 3
 Schedule 4
 Settlement February 2006

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 Pennsylvania Division
 Temperature Swing/ Peaking Capacity Costs
 Twelve Months Ended July 2007

	2006					2007							Total
	August	September	October	November	December	January	February	March	April	May	June	July	
NFGSC EFT Capacity (Dth)	55,306	55,306	55,306	55,306	55,306	55,306	55,306	55,306	55,306	55,306	55,306	55,306	
Rate (\$/Dth)	3.5569	3.5569	3.5569	3.5569	3.5569	3.5569	3.5569	3.5569	3.5569	3.5569	3.5569	3.5569	
Amount (\$)	196,717	196,717	196,717	196,717	196,717	196,717	196,717	196,717	196,717	196,717	196,717	196,717	2,360,600
NFGSC ESS Delivery (Dth)	30,789	30,789	30,789	30,789	30,789	30,789	30,789	30,789	30,789	30,789	30,789	30,789	
Rate (\$/Dth)	2.1345	2.1345	2.1345	2.1345	2.1345	2.1345	2.1345	2.1345	2.1345	2.1345	2.1345	2.1345	
Amount (\$)	65,719	65,719	65,719	65,719	65,719	65,719	65,719	65,719	65,719	65,719	65,719	65,719	788,629
NFGSC ESS Capacity (Dth)	1,447,083	1,447,083	1,447,083	1,447,083	1,447,083	1,447,083	1,447,083	1,447,083	1,447,083	1,447,083	1,447,083	1,447,083	
Rate (\$/Dth)	0.0432	0.0432	0.0432	0.0432	0.0432	0.0432	0.0432	0.0432	0.0432	0.0432	0.0432	0.0432	
Amount (\$)	62,514	62,514	62,514	62,514	62,514	62,514	62,514	62,514	62,514	62,514	62,514	62,514	750,168
Columbia Full Peak FSS (Dth) Demand	18,417	18,417	18,417	18,417	18,417	18,417	18,417	18,417	18,417	18,417	18,417	18,417	
Rate (\$/Dth)	1.5010	1.5010	1.5010	1.5010	1.5010	1.5010	1.5010	1.5010	1.5010	1.5010	1.5010	1.5010	
Amount (\$)	27,644	27,644	27,644	27,644	27,644	27,644	27,644	27,644	27,644	27,644	27,644	27,644	331,727
Columbia Full Peak FSS (Dth) Capacity	564,031	564,031	564,031	564,031	564,031	564,031	564,031	564,031	564,031	564,031	564,031	564,031	
Rate (\$/Dth)	0.0288	0.0288	0.0288	0.0288	0.0288	0.0288	0.0288	0.0288	0.0288	0.0288	0.0288	0.0288	
Amount (\$)	16,244	16,244	16,244	16,244	16,244	16,244	16,244	16,244	16,244	16,244	16,244	16,244	194,929
Columbia Full Peak SST (Dth) Capacity	9,209	9,209	18,417	18,417	18,417	18,417	18,417	18,417	9,209	9,209	9,209	9,209	
Rate (\$/Dth)	5.8060	5.8060	5.8060	5.8060	5.8060	5.8060	5.8060	5.8060	5.8060	5.8060	5.8060	5.8060	
Amount (\$)	53,465	53,465	106,929	106,929	106,929	106,929	106,929	106,929	53,465	53,465	53,465	53,465	962,362
Nexen Storage	0	0	0	0	0	0	0	0	0	0	0	0	
Rate (\$/Dth)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
Amount (\$)	0	0	0	0	0	0	0	0	0	0	0	0	0
Central NY Oil & Gas*	66,730	66,730	66,730	66,730	66,730	66,730	66,730	66,730	66,730	66,730	66,730	66,730	
Rate (\$/Dth)	0.2250	0.2250	0.2250	0.2250	0.2250	0.2250	0.2250	0.2250	0.2250	0.2250	0.2250	0.2250	
Amount (\$)	15,014	15,014	15,014	15,014	15,014	15,014	15,014	15,014	15,014	15,014	15,014	15,014	180,171
Tennessee Lateral*	6,673	6,673	6,673	6,673	6,673	6,673	6,673	6,673	6,673	6,673	6,673	6,673	
Rate (\$/Dth)	0.7000	0.7000	0.7000	0.7000	0.7000	0.7000	0.7000	0.7000	0.7000	0.7000	0.7000	0.7000	
Amount (\$)	4,671	4,671	4,671	4,671	4,671	4,671	4,671	4,671	4,671	4,671	4,671	4,671	56,053
Tennessee FT-A*	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	
Rate (\$/Dth)	0.6000	0.6000	0.6000	0.6000	0.6000	0.6000	0.6000	0.6000	0.6000	0.6000	0.6000	0.6000	
Amount (\$)	3,960	3,960	3,960	3,960	3,960	3,960	3,960	3,960	3,960	3,960	3,960	3,960	47,520
Grand Total Cost - Distribution Charge (\$)	445,948	445,948	499,412	499,412	499,412	499,412	499,412	499,412	445,948	445,948	445,948	445,948	5,672,160

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Pennsylvania Division
Computation of Purchased Gas Commodity Cost Per Mcf
On and After August 1, 2006

Computation Year: Twelve Months Ended July 2007

<u>Line No.</u>	<u>Description</u>	
1	Purchased Gas Commodity Costs = (CC - E) + S	
2	CC = Commodity Cost of Gas (Exhibit 3)	311,082,142
3	S = Projected Sales for the Computation Year (See Exhibit 22)	<u>25,305,045</u>
4	Unit Commodity Cost (Line 2/ Line 3)	<u>12.2933</u>
5	E = Experienced Net Undercollection to be Recovered (See Schedule 5 - COMMODITY)	(27,186,297)
6	S = Projected Sales for the Computation Year (See Exhibit 22)	25,305,045
7	Projected SATC Volumes for Computation Year	<u>0</u>
8	Total Volumes for Recovery of Commodity E - Factor (Line 6 + Line 7)	25,305,045
9	Unit Commodity E-Factor Rate (Line 5/ Line 8)	<u>(1.0743)</u>
10	Projected Sales Demand Cost per Mcf (Line 4 - Line 9)	<u><u>13.3676</u></u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Pennsylvania Division
Computation of Purchased Gas Demand Cost Per Mcf
On and After August 1, 2006

Computation Year: Twelve Months Ended July 2007

<u>Line No.</u>	<u>Description</u>	
1	Purchased Gas Demand Costs = DC + S	
2	DC = Demand Cost of Gas - Natural Gas Supply (Exhibit 3)	36,815,039
3	Projected Sales for Computation Year (Exhibit 22)	<u>25,305,045</u>
4	Unit Demand Cost (Line 2/ Line 3)	<u>1.4548</u>
5	E = Experienced Net Overcollection to be Refunded (See Schedule 2 - DEMAND - NGS)	1,783,117
6	S = Projected Sales for the Computation Year (Exhibit 22)	<u>25,305,045</u>
7	Unit Demand E-Factor Rate (Line 5/ Line 6)	<u>0.0705</u>
8	Projected Sales Demand Cost per Mcf (Line 4 - Line 7)	<u><u>1.3843</u></u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Pennsylvania Division
Computation of Purchased Gas Demand Cost Per Mcf
On and After August 1, 2006

Computation Year: Twelve Months Ended July 2007

<u>Line No.</u>	<u>Description</u>	
1	Purchased Gas Demand Costs = DC ÷ S	
2	DC = Demand Cost of Gas - Distribution Charge (Exhibit 3)	5,672,160
3	Projected Sales for Computation Year (Exhibit 22)	25,305,045
4	Projected SATC Volumes for Computation Year	<u>91,416</u>
5	Total Volumes for Recovery of Demand Costs - Distribution Charge	25,396,461
6	Unit Demand Cost (Line 2/ Line 5)	<u>0.2233</u>
7	E = Experienced Net Undercollection to be Recovered (See Schedule 2 - DEMAND - DC)	(587,735)
8	Total Volumes for Recovery of Demand Costs - Distribution Charge	25,396,461
9	Unit Demand E-Factor Rate	<u>(0.0231)</u>
10	Projected Sales Demand Cost per Mcf (Line 6 - Line 9)	<u><u>0.2464</u></u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 Pennsylvania Division
 Recovery of Gas Costs Under 2006 1307(f)

	(1)	(2)	(3)	(4)
	<u>Natural Gas Supply Charge</u>	<u>Gas Adjustment Charge</u>	<u>Distribution Charge</u>	<u>Total Gas Costs</u>
	\$	\$	\$	\$
Projected Gas Costs				
Demand	1.4548	(0.0705)	0.2464	1.6307
Commodity	<u>12.2933</u>	<u>1.0743</u>	<u>0.0000</u>	<u>13.3676</u>
Total Projected Gas Costs	13.7481	1.0039	0.2464	14.9984
Current Gas Costs (2/06)	<u>12.7413</u>	<u>(0.0059)</u>	<u>0.3078</u>	<u>13.0432</u>
Increase (Decrease)	<u>1.0068</u>	<u>1.0098</u>	<u>(0.0614)</u>	<u>1.9552</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Pennsylvania Division
Statement Showing the Development of Experienced Net
Over or (Under) Collections

<u>Line No.</u>	<u>Description</u>	<u>Amount</u> \$
1	Estimated Overcollection of gas cost for the twelve month period	
2	August 2005 through July 2006 to be Refunded (Schedule 3)	1,693,433
3	Reconciliation of estimated Overcollection of gas cost for the	
4	twelve month period August 2004 through July 2005 (Schedule 7)	0
5	Reconciliation of Overcollection of gas costs balances for the	
6	twelve month period August 2003 through July 2004	
7	to be Recovered (Schedule 8)	(324)
8	Estimated balance of estimated overcollection of gas costs for the	
9	twelve month period August 2004 through July 2005	
10	to be Refunded for the twelve months ended July 2006 (Schedule 8)	363,471
11	Reconciliation of Refund balances established in PGC-04	
12	(Schedule 9)	0
13	Estimated balance of surcharge established in PGC-05 of	
14	PGC Audit Findings for 2002 and 2003 (Schedule 9)	(273,464)
15	Refunds Received through November 2005 (Schedule 4)	<u>0</u>
16	Total Amount to be Refunded	<u><u>1,783,117</u></u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Pennsylvania Division
Statement Showing the Development of Experienced Net
Over or (Under) Collections

<u>Line No.</u>	<u>Description</u>	<u>Amount</u> \$
1	Estimated Undercollection of gas cost for the twelve month period	
2	August 2005 through July 2006 to be Recovered (Schedule 3)	(512,232)
3	Reconciliation of estimated Undercollection of gas cost for the	
4	twelve month period August 2004 through July 2005 (Schedule 7)	0
5	Reconciliation of Undercollection of gas costs balances for the	
6	twelve month period August 2003 through July 2004	
7	to be Recovered for the twelve months ended July 2006 (Schedule 8)	(9)
8	Estimated balance of estimated undercollection of gas costs for the	
9	twelve month period August 2004 through July 2005	
10	to be Recovered for the twelve months ended July 2006 (Schedule 8)	<u>(75,494)</u>
11	Total Amount to be Recovered	<u><u>(587,735)</u></u>

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
STATEMENT OF TOTAL OVER(UNDER) COLLECTIONS
TWELVE MONTHS ENDED JULY 2006**

	<u>Sales</u> Mcf (1)	<u>PGC</u> <u>Rate</u> \$/Mcf (2)	<u>PGC</u> <u>Revenue</u> \$ (3=1x2)	<u>Cost of</u> <u>Fuel</u> \$ (4)	<u>Over(Under)</u> <u>Collections</u> \$ (5=3-4)	<u>Interest</u> <u>Rate</u> % (6)	<u>Interest</u> <u>Weight</u> (7)	<u>Interest</u> <u>Amount</u> \$ (8=5x6x7)
2005 August	226,166	1.1625	262,918					
	206,743	1.2643	261,385					
Standby/Priority			8,422					
Standby Overruns			5,356					
LBS - Demand	1,145	0.6774	776					
Overdelivery/Upstream Cap. Surcharge			53,130					
	<u>432,909</u>		<u>591,987</u>	1,258,703	(666,716)	8.00%	18 / 12	(80,006)
September	460,007	1.2643	581,587					
			9,095					
Standby/Priority			807					
Standby Overruns			832					
LBS - Demand	1,145	0.7265	832					
Overdelivery/Upstream Cap. Surcharge			44,624					
	<u>460,007</u>		<u>636,945</u>	1,295,569	(658,624)	8.00%	17 / 12	(74,644)
October	694,963	1.2643	878,642					
			10,135					
Standby/Priority			1,513					
Standby Overruns			832					
LBS - Demand	1,145	0.7265	832					
Overdelivery/Upstream Cap. Surcharge			66,307					
	<u>694,963</u>		<u>957,429</u>	1,399,871	(442,442)	8.00%	16 / 12	(47,194)
November	878,962	1.2643	1,111,272					
	717,842	1.3575	974,471					
			21,220					
Standby/Priority			3,839					
Standby Overruns			832					
LBS - Demand	1,145	0.7265	832					
Overdelivery/Upstream Cap. Surcharge			85,812					
	<u>1,596,804</u>		<u>2,197,446</u>	3,470,509	(1,273,063)	8.00%	15 / 12	(127,306)

Exhibit No. 12
 Schedule 8
 Page 70
 Witness: Suarez

PGC Exhibit 21
 Schedule 3
 Sheet 1
 DEMAND - NGS
 Settlement February 2006

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
STATEMENT OF TOTAL OVER(UNDER) COLLECTIONS
TWELVE MONTHS ENDED JULY 2006**

	<u>Sales</u> Mcf (1)	<u>PGC</u> <u>Rate</u> \$/Mcf (2)	<u>PGC</u> <u>Revenue</u> \$ (3=1x2)	<u>Cost of</u> <u>Fuel</u> \$ (4)	<u>Over(Under)</u> <u>Collections</u> \$ (5=3-4)	<u>Interest</u> <u>Rate</u> % (6)	<u>Interest</u> <u>Weight</u> (7)	<u>Interest</u> <u>Amount</u> \$ (8=5x6x7)
December	5,264	1.2643	6,655					
	3,535,403	1.3575	4,799,310					
Standby/Priority			31,550					
Standby Overruns			3,399					
LBS - Demand	1,145	0.7711	883					
Overdelivery/Upstream Cap. Surcharge			108,846					
	<u>3,540,667</u>		<u>4,950,643</u>	6,045,632	(1,094,989)	8.00%	14 / 12	(102,199)
2006 January	3,821,307	1.3575	5,187,424					
Standby/Priority			48,802					
Standby Overruns			22,056					
LBS - Demand	735	0.7711	567					
Overdelivery/Upstream Cap. Surcharge			132,872					
	<u>3,821,307</u>		<u>5,391,721</u>	3,982,481	1,409,240	8.00%	13 / 12	122,134
February	1,647,861	1.3575	2,236,971					
	1,828,285	1.4488	2,648,819					
Standby/Priority			42,428					
Standby Overruns			9,744					
LBS - Demand	941	0.7711	726					
Overdelivery/Upstream Cap. Surcharge			132,087					
	<u>3,476,146</u>		<u>5,070,776</u>	5,711,210	(640,434)	8.00%	12 / 12	(51,235)
March	3,813,257	1.4488	5,524,647					
Standby/Priority			0					
Standby Overruns			0					
LBS - Demand	0	0.8169	0					
Overdelivery/Upstream Cap. Surcharge			107,600					
	<u>3,813,257</u>		<u>5,632,247</u>	5,891,167	(258,920)	8.00%	11 / 12	(18,987)

Exhibit No. 12
Schedule 8
Page 71
Witness: Suarez

PGC Exhibit 21
 Schedule 3
 Sheet 2
 DEMAND - NGS
 Settlement February 2006

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
STATEMENT OF TOTAL OVER(UNDER) COLLECTIONS
TWELVE MONTHS ENDED JULY 2006**

	<u>Sales</u> Mcf (1)	PGC <u>Rate</u> \$/Mcf (2)	PGC <u>Revenue</u> \$ (3=1x2)	Cost of <u>Fuel</u> \$ (4)	Over(Under) <u>Collections</u> \$ (5=3-4)	Interest <u>Rate</u> % (6)	Interest <u>Weight</u> (7)	Interest <u>Amount</u> \$ (8=5x6x7)
April	2,802,583	1.4488	4,060,382					
Standby/Priority			0					
Standby Overruns			0					
LBS - Demand	0	0.8169	0					
Overdelivery/Upstream Cap. Surcharge			66,106					
	<u>2,802,583</u>		<u>4,126,488</u>	2,026,763	2,099,725	8.00%	10 / 12	139,982
May	0	1.4488	0					
	1,585,583	1.4488	2,297,193					
Standby/Priority			0					
Standby Overruns			0					
LBS - Demand	0	0.8169	0					
Overdelivery/Upstream Cap. Surcharge			84,805					
	<u>1,585,583</u>		<u>2,381,998</u>	116,155	2,265,843	8.00%	9 / 12	135,951
June	776,812	1.4488	1,125,445					
Standby/Priority			0					
Standby Overruns			0					
LBS - Demand	0	0.8169	0					
Overdelivery/Upstream Cap. Surcharge			61,724					
	<u>776,812</u>		<u>1,187,169</u>	(458,253)	1,645,422	8.00%	8 / 12	87,756
July	488,496	1.4488	707,733					
Standby/Priority			0					
Standby Overruns			0					
LBS - Demand	0	0.8169	0					
Overdelivery/Upstream Cap. Surcharge			72,308					
	<u>488,496</u>		<u>780,041</u>	1,425,766	(645,725)	8.00%	7 / 12	(30,134)
Total	23,489,534		33,904,890	32,165,573	1,739,316			(45,883)

Exhibit No. 12
Schedule 8
Page 72
Witness: Suarez

PGC Exhibit 21
 Schedule 3
 Sheet 3
 DEMAND NGS
 Settlement February 2006

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
STATEMENT OF TOTAL OVER(UNDER) COLLECTIONS
TWELVE MONTHS ENDED JULY 2006**

	<u>Sales</u> Mcf (1)	<u>PGC</u> <u>Rate</u> \$/Mcf (2)	<u>PGC</u> <u>Revenue</u> \$ (3=1x2)	<u>Cost of</u> <u>Fuel</u> \$ (4)	<u>Over(Under)</u> <u>Collections</u> \$ (5=3-4)	<u>Interest</u> <u>Rate</u> % (6)	<u>Interest</u> <u>Weight</u> (7)	<u>Interest</u> <u>Amount</u> \$ (8=5x6x7)
2005 August	226,166	0.2982	67,443					
	206,743	0.2787	57,619					
SATC	974	0.2982	290					
SATC	470	0.2787	131					
	<u>434,353</u>		<u>125,483</u>	592,015	(466,532)	6.00%	18 / 12	(41,988)
September	0	0.2982	0					
	460,007	0.2787	128,204					
SATC	0	0.2982	0					
SATC	2,089	0.2787	582					
	<u>462,096</u>		<u>128,786</u>	592,015	(463,229)	6.00%	17 / 12	(39,374)
October	694,963	0.2787	193,686					
SATC	2,382	0.2787	664					
	<u>697,345</u>		<u>194,350</u>	645,477	(451,127)	6.00%	16 / 12	(36,090)
November	878,962	0.2787	244,967					
	717,842	0.2804	201,283					
SATC	3,181	0.2787	887					
SATC	2,255	0.2804	632					
	<u>1,602,240</u>		<u>447,769</u>	647,145	(199,376)	6.00%	15 / 12	(14,953)
December	3,535,403	0.2804	991,327					
SATC	56	0.2787	16					
SATC	11,040	0.2804	3,096					
	<u>3,551,763</u>		<u>995,906</u>	647,145	348,761	8.00%	14 / 12	32,551
2006 January	3,821,307	0.2804	1,071,494					
SATC	11,639	0.2804	3,264					
	<u>3,832,946</u>		<u>1,074,758</u>	647,145	427,613	8.00%	13 / 12	37,060

Exhibit No. 12
Schedule 8
Page 73
Witness: Suarez

PGC Exhibit 21
 Schedule 3
 Sheet 1
 DEMAND - DC
 Settlement February 2006

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
STATEMENT OF TOTAL OVER(UNDER) COLLECTIONS
TWELVE MONTHS ENDED JULY 2006**

	<u>Sales</u> Mcf (1)	<u>PGC</u> <u>Rate</u> \$/Mcf (2)	<u>PGC</u> <u>Revenue</u> \$ (3=1x2)	<u>Cost of</u> <u>Fuel</u> \$ (4)	<u>Over(Under)</u> <u>Collections</u> \$ (5=3-4)	<u>Interest</u> <u>Rate</u> % (6)	<u>Interest</u> <u>Weight</u> (7)	<u>Interest</u> <u>Amount</u> \$ (8=5x6x7)
February	1,647,861	0.2804	462,060					
	1,828,285	0.2864	523,621					
	5,204	0.2804	1,459					
SATC	<u>4,753</u>	0.2864	<u>1,361</u>					
	<u>3,486,103</u>		<u>988,501</u>	647,145	341,356	8.00%	12 / 12	27,308
March	3,813,257	0.2864	1,092,117					
SATC	<u>13,603</u>	0.2864	<u>3,896</u>					
	<u>3,826,860</u>		<u>1,096,013</u>	647,145	448,868	8.00%	11 / 12	32,917
April	2,802,583	0.2864	802,660					
SATC	<u>10,930</u>	0.2864	<u>3,130</u>					
	<u>2,813,513</u>		<u>805,790</u>	525,558	280,232	8.00%	10 / 12	18,682
May	1,585,583	0.2864	454,111					
SATC	<u>6,731</u>	0.2864	<u>1,928</u>					
	<u>1,592,314</u>		<u>456,039</u>	525,558	(69,519)	8.00%	9 / 12	(4,171)
June	776,812	0.2864	222,479					
SATC	<u>3,118</u>	0.2864	<u>893</u>					
	<u>779,930</u>		<u>223,372</u>	525,558	(302,186)	8.00%	8 / 12	(16,117)
July	488,496	0.2864	139,905					
SATC	<u>2,446</u>	0.2864	<u>701</u>					
	<u>490,942</u>		<u>140,606</u>	525,558	(384,952)	8.00%	7 / 12	(17,964)
Total	23,570,405		6,677,373	7,167,465	(490,092)			(22,140)

Exhibit No. 12
 Schedule 8
 Page 74
 DEMAND - DC
 Settlement February 2008
 PGC Exhibit 21
 Schedule 3
 Sheet 2
 Witness: Suarez

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 Pennsylvania Division

Refunds From and Payments to Gas Suppliers

<u>Refund From</u>	<u>Date Received</u>	<u>Refund Amount</u> \$	<u>INTEREST</u>			<u>Total Refund Plus Interest</u> \$
			<u>Rate</u>	<u>Weight</u>	<u>Amount</u> \$	
A.		<u>0</u>	6.00%	0 / 12	<u>0</u>	<u>0</u>
TOTAL		<u><u>0</u></u>			<u><u>0</u></u>	<u><u>0</u></u>

Exhibit No. 12
 Schedule 8
 Page 75
 Witness: Suarez

PGC Exhibit 21
 Schedule 4
 DEMAND - NGS
 Settlement February 2006

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Pennsylvania Division
Statement Showing the Development of Experienced Net
Over or (Under) Collections

<u>Line No.</u>	<u>Description</u>	<u>Amount</u> \$
1	Estimated Undercollection of gas cost for the twelve month period	
2	August 2005 through July 2006 to be Recovered (Schedule 6)	(25,372,714)
3	Reconciliation of estimated Undercollection of gas cost for the	
4	twelve month period August 2004 through July 2005 (Schedule 7)	14,799
7	Reconciliation of Undercollection of gas costs balances for the	
8	twelve month period August 2003 through July 2004	
9	to be Recovered (Schedule 8)	(642)
10	Estimated balance of estimated undercollection of gas costs for the	
11	twelve month period August 2004 through July 2005	
12	to be Recovered for the twelve months ended July 2006 (Schedule 8)	(648,961)
13	Reconciliation of Refund balances established in PGC-04	
14	to be Refunded (Schedule 9)	0
15	Estimated balance of refunds established in PGC-05	
	PGC Audit Findings for 2002 and 2003 (Schedule 12)	
16	to be Refunded (Schedule 9)	391,013
17	Refunds Received through November 2005 (Schedule 10)	0
18	Net Interest Income (Schedule 11)	<u>(1,569,793)</u>
19	Total Amount to be Recovered	<u>(27,186,297)</u>

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
STATEMENT OF TOTAL OVER(UNDER) COLLECTIONS
TWELVE MONTHS ENDED JULY 2006**

	<u>Sales</u> Mcf (1)	<u>PGC</u> <u>Rate</u> \$/Mcf (2)	<u>PGC</u> <u>Revenue</u> \$ (3=1x2)	<u>Cost of</u> <u>Fuel</u> \$ (4)	<u>Over(Under)</u> <u>Collections</u> \$ (5=3-4)	<u>Interest</u> <u>Rate</u> % (6)	<u>Interest</u> <u>Weight</u> (7)	<u>Interest</u> <u>Amount</u> \$ (8=5x6x7)
2005 August	226,166	7.8796	1,782,098					
	206,743	9.1789	1,897,673					
CBA Deficient Gas Sales			87,625					
NGV	1,108	8.5570	9,481					
LBS - Commodity	2,769	7.8796	21,819					
	<u>436,786</u>		<u>3,798,696</u>	4,322,490	(523,794)	6.00%	18 / 12	(47,141)
September	460,007	9.1789	4,222,358					
Market Rate Differential			2,684					
CBA Deficient Gas Sales			185,891					
NGV	1,310	9.9054	12,976					
LBS - Commodity	2,708	9.1789	24,856					
	<u>464,025</u>		<u>4,448,765</u>	6,020,850	(1,572,085)	6.00%	17 / 12	(133,627)
October	694,963	9.1789	6,378,996					
Reimbursement of NFGSC Transfer Fee			8					
CBA Deficient Gas Sales			(4,709)					
Market Rate Differential			4,059					
NGV	1,183	9.9054	11,718					
LBS - Commodity	2,976	9.1789	27,316					
	<u>699,122</u>		<u>6,417,388</u>	18,656,244	(12,238,856)	6.00%	16 / 12	(979,108)
November	878,962	9.1789	8,067,904					
	717,842	12.1579	8,727,451					
Market Rate Differential			13,051					
CBA Deficient Gas Sales			66,251					
NGV	1,240	9.9054	12,283					
LBS - Commodity	3,964	9.1789	36,385					
	<u>1,602,008</u>		<u>16,923,325</u>	30,832,720	(13,909,395)	6.00%	15 / 12	(1,043,205)

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
STATEMENT OF TOTAL OVER(UNDER) COLLECTIONS
TWELVE MONTHS ENDED JULY 2006**

	<u>Sales</u> Mcf (1)	<u>PGC</u> <u>Rate</u> \$/Mcf (2)	<u>PGC</u> <u>Revenue</u> \$ (3=1x2)	<u>Cost of</u> <u>Fuel</u> \$ (4)	<u>Over(Under)</u> <u>Collections</u> \$ (5=3-4)	<u>Interest</u> <u>Rate</u> % (6)	<u>Interest</u> <u>Weight</u> (7)	<u>Interest</u> <u>Amount</u> \$ (8=5x6x7)
December	5,264	9.1789	48,318					
	3,535,403	12.1579	42,983,076					
NGV	1,184	12.9290	15,308					
LBS - Commodity	1,501	12.1579	18,249					
	<u>3,543,352</u>		<u>43,064,951</u>	49,471,120	(6,406,169)	6.00%	14 / 12	(448,432)
2006 January	3,821,307	12.1579	46,459,068					
Market Rate Differential			14,947					
NGV	1,546	12.9290	19,988					
LBS - Commodity	761	12.1579	9,252					
	<u>3,823,614</u>		<u>46,503,255</u>	38,467,614	8,035,641	6.00%	13 / 12	522,317
February	1,647,861	12.1579	20,034,529					
	1,828,285	11.2925	20,645,908					
NGV	1,402	12.9290	18,126					
LBS - Commodity	973	12.1579	11,830					
	<u>3,478,521</u>		<u>40,710,394</u>	39,923,483	786,911	6.00%	12 / 12	47,215
March	3,813,257	11.2925	43,061,205					
NGV	0	12.1094	0					
LBS - Commodity	0	11.2925	0					
	<u>3,813,257</u>		<u>43,061,205</u>	48,362,345	(5,301,140)	6.00%	11 / 12	(291,563)

Exhibit No. 12
 Schedule 8
 Page 78
 Witness: Suarez

PGC Exhibit 21
 Schedule 8
 Sheet 2
 COMMODITY
 Settlement February

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
STATEMENT OF TOTAL OVER(UNDER) COLLECTIONS
TWELVE MONTHS ENDED JULY 2006**

	<u>Sales</u> Mcf (1)	<u>PGC</u> Rate \$/Mcf (2)	<u>PGC</u> Revenue \$ (3=1x2)	<u>Cost of</u> Fuel \$ (4)	<u>Over(Under)</u> Collections \$ (5=3-4)	<u>Interest</u> Rate % (6)	<u>Interest</u> Weight (7)	<u>Interest</u> Amount \$ (8=5x6x7)
April	2,802,583	11.2925	31,648,169					
City Gate Imbalance			0					
NGV	0	12.1094	0					
LBS - Commodity	0	11.2925	0					
	<u>2,802,583</u>		<u>31,648,169</u>	38,252,070	(6,603,901)	6.00%	10 / 12	(330,195)
May	1,585,583	11.2925	17,905,196					
NGV	0	12.1094	0					
LBS - Commodity	0	11.2925	0					
	<u>1,585,583</u>		<u>17,905,196</u>	10,985,961	6,919,235	6.00%	9 / 12	311,366
June	776,812	11.2925	8,772,150					
NGV	0	12.1094	0					
LBS - Commodity	0	11.2925	0					
	<u>776,812</u>		<u>8,772,150</u>	4,568,896	4,203,254	6.00%	8 / 12	168,130
July	488,496	11.2925	5,516,341					
NGV	0	12.1094	0					
LBS - Commodity	0	11.2925	0					
	<u>488,496</u>		<u>5,516,341</u>	4,278,756	1,237,585	6.00%	7 / 12	43,315
Total	23,514,159		268,769,835	294,142,549	(25,372,714)			(2,180,929)

PGC Exhibit 21
Schedule 8
Sheet 3
COMMODITY
Settlement February 2006

Exhibit No. 12
Schedule 8
Page 79
Witness: Suarez

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Pennsylvania Division
Reconciliation of Interest on Over(Under) Collections
Twelve Months Ended July 2005

	<u>Amount</u>
	\$
Estimated Undercollection of gas cost for the twelve month period August 2004 through July 2005 calculated in PGC-2005 (Sheets 2 - 4)	(3,564,936)
Net Interest Income to be recovered (PGC 2005 Schedule 5)	<u>(460,039)</u>
Total Estimate For the Twelve Months Ended July 2005	<u>(4,024,975)</u>
Actual Undercollection of gas cost for the twelve month period August 2004 through July 2005 (Sheets 5 - 7)	(3,564,936)
Net Interest Income to be recovered (Sch. 7, Sheet 7 & Exh 21B, Page 1)	<u>(445,240)</u>
Total Actual For the Twelve Months Ended July 2004	<u>(4,010,176)</u>
Amount to be Refunded	<u><u>14,799</u></u>

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
STATEMENT OF TOTAL OVER(UNDER) COLLECTIONS
TWELVE MONTHS ENDED JULY 2005 (ESTIMATE)**

	<u>Sales</u> Mcf (1)	<u>PGC</u> <u>Rate</u> \$/Mcf (2)	<u>PGC</u> <u>Revenue</u> \$ (3=1x2)	<u>Cost of</u> <u>Fuel</u> \$ (4)	<u>Over(Under)</u> <u>Collections</u> \$ (5=3-4)	<u>Interest</u> <u>Rate</u> % (6)	<u>Interest</u> <u>Weight</u> (7)	<u>Interest</u> <u>Amount</u> \$ (8=5x6x7)
2004 August	256,572	6.3643	1,632,901					
	242,889	7.1890	1,746,129					
NGV	1,394	7.0657	9,850					
LBS - Commodity	1,416	6.3643	9,012					
	<u>502,271</u>		<u>3,397,892</u>	5,775,669	(2,377,777)	6.00%	18 / 12	(214,000)
September	425	6.3643	2,705					
	545,953	7.1890	3,924,856					
Storage Inventory Recovery			4,977					
Reimbursement of NFGSC Transfer Fee			4					
Market Rate Differential			(156,883)					
CBA Deficient Gas Sales			(267,084)					
NGV	1,258	7.9246	9,969					
LBS - Commodity	2,016	7.1890	14,493					
	<u>549,652</u>		<u>3,533,037</u>	4,492,017	(958,980)	6.00%	17 / 12	(81,513)
October	967,905	7.1890	6,958,269					
Storage Inventory Recovery			(419)					
Reimbursement of NFGSC Transfer Fee			4					
NGV	1,579	7.9246	12,513					
LBS - Commodity	2,428	7.1890	17,455					
	<u>971,912</u>		<u>6,987,822</u>	9,789,469	(2,801,647)	6.00%	16 / 12	(224,132)
November	978,109	7.1890	7,031,626					
	741,181	7.4405	5,514,757					
Storage Inventory Recovery			190					
Reimbursement of NFGSC Transfer Fee			4					
Market Rate Differential			292					
NGV	1,595	7.9246	12,640					
LBS - Commodity	3,014	7.1890	21,668					
	<u>1,723,899</u>		<u>12,581,177</u>	17,807,191	(5,226,014)	6.00%	15 / 12	(391,951)

Exhibit No. 12
Schedule 8
Page 81
Witness: Suarez

PGC Exhibit 21
 Schedule 7
 Sheet 2
 COMMODITY
 Settlement February 2008

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
STATEMENT OF TOTAL OVER(UNDER) COLLECTIONS
TWELVE MONTHS ENDED JULY 2005 (ESTIMATE)**

	<u>Sales</u> Mcf (1)	<u>PGC Rate</u> \$/Mcf (2)	<u>PGC Revenue</u> \$ (3=1x2)	<u>Cost of Fuel</u> \$ (4)	<u>Over(Under) Collections</u> \$ (5=3-4)	<u>Interest Rate</u> % (6)	<u>Interest Weight</u> (7)	<u>Interest Amount</u> \$ (8=5x6x7)
December	12,960	7.1890	93,169					
	3,199,435	7.4405	23,805,396					
NGV	1,435	8.1894	11,752					
LBS - Commodity	1,360	7.4405	10,119					
	<u>3,215,190</u>		<u>23,920,436</u>	31,139,317	(7,218,881)	6.00%	14 / 12	(505,322)
2005 January	4,353,210	7.4405	32,390,059					
CBA Deficient Gas Sales			219					
NGV	1,689	8.1894	13,832					
LBS - Commodity	721	7.4405	5,365					
	<u>4,355,620</u>		<u>32,409,475</u>	37,449,039	(5,039,564)	6.00%	13 / 12	(327,572)
February	4,564,988	7.4405	33,965,793					
NGV	1,526	8.1894	12,497					
LBS - Commodity	1,184	7.4405	8,810					
	<u>4,567,698</u>		<u>33,987,100</u>	27,134,167	6,852,933	6.00%	12 / 12	411,176
March	4,358,149	7.4405	32,426,808					
NGV	1,318	8.1894	10,794					
LBS - Commodity	1,143	7.4405	8,504					
	<u>4,360,610</u>		<u>32,446,106</u>	27,801,789	4,644,317	6.00%	11 / 12	255,437

Exhibit No. 12
Schedule 8
Page 82
Witness: Suarez

PGC Exhibit 21
 Schedule 7
 Sheet 3
 COMMODITY
 Settlement February 2006

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
STATEMENT OF TOTAL OVER(UNDER) COLLECTIONS
TWELVE MONTHS ENDED JULY 2005 (ESTIMATE)**

	<u>Sales</u> Mcf (1)	<u>PGC</u> <u>Rate</u> \$/Mcf (2)	<u>PGC</u> <u>Revenue</u> \$ (3=1x2)	<u>Cost of</u> <u>Fuel</u> \$ (4)	<u>Over(Under)</u> <u>Collections</u> \$ (5=3-4)	<u>Interest</u> <u>Rate</u> % (6)	<u>Interest</u> <u>Weight</u> (7)	<u>Interest</u> <u>Amount</u> \$ (8=5x6x7)
April	2,925,036	7.4405	21,763,730					
City Gate Imbalance			169					
NGV	1,245	8.1894	10,196					
LBS - Commodity	1,153	7.4405	8,579					
	<u>2,927,434</u>		<u>21,782,674</u>	14,680,841	7,101,833	6.00%	10 / 12	355,092
May	901,691	7.4405	6,709,032					
	865,098	7.8796	6,816,626					
NGV	1,211	8.1894	9,917					
LBS - Commodity	7,038	7.4405	52,366					
	<u>1,775,038</u>		<u>13,587,941</u>	11,830,386	1,757,555	6.00%	9 / 12	79,090
June	766,799	7.8796	6,042,069					
NGV	1,097	8.5570	9,387					
LBS - Commodity	1,146	7.8796	9,030					
	<u>769,042</u>		<u>6,060,486</u>	4,060,456	2,000,030	6.00%	8 / 12	80,001
July	424,707	7.8796	3,346,521					
NGV	1,067	8.5570	9,130					
LBS - Commodity	1,016	7.8796	8,006					
	<u>426,790</u>		<u>3,363,657</u>	5,662,398	(2,298,741)	6.00%	7 / 12	(80,456)
Total	26,145,156		194,057,803	197,622,739	(3,564,936)			(644,149)

Exhibit No. 12
 Schedule 8
 Page 83
 Witness: Suarez

PGC Exhibit 21
 Schedule 7
 Sheet 4
 COMMODITY
 Settlement February 2006

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
STATEMENT OF TOTAL OVER(UNDER) COLLECTIONS
TWELVE MONTHS ENDED JULY 2004 (ACTUAL)**

	<u>Sales</u> Mcf (1)	<u>PGC</u> <u>Rate</u> \$/Mcf (2)	<u>PGC</u> <u>Revenue</u> \$ (3=1x2)	<u>Cost of</u> <u>Fuel</u> \$ (4)	<u>Over(Under)</u> <u>Collections</u> \$ (5=3-4)	<u>Interest</u> <u>Rate</u> % (6)	<u>Interest</u> <u>Weight</u> (7)	<u>Interest</u> <u>Amount</u> \$ (8=5x6x7)
2004 August	256,572	6.3643	1,632,901					
	242,889	7.1890	1,746,129					
NGV	1,394	7.0657	9,850					
LBS - Commodity	1,416	6.3643	9,012					
	<u>502,271</u>		<u>3,397,892</u>	5,775,669	(2,377,777)	6.00%	18 / 12	(214,000)
September	425	6.3643	2,705					
	545,953	7.1890	3,924,856					
Storage Inventory Recovery			4,977					
Reimbursement of NFGSC Transfer Fee			4					
Market Rate Differential			(156,883)					
CBA Deficient Gas Sales			(267,084)					
NGV	1,258	7.9246	9,969					
LBS - Commodity	2,016	7.1890	14,493					
	<u>549,652</u>		<u>3,533,037</u>	4,492,017	(958,980)	6.00%	17 / 12	(81,513)
October	967,905	7.1890	6,958,269					
Storage Inventory Recovery			(419)					
Reimbursement of NFGSC Transfer Fee			4					
NGV	1,579	7.9246	12,513					
LBS - Commodity	2,428	7.1890	17,455					
	<u>971,912</u>		<u>6,987,822</u>	9,789,469	(2,801,647)	6.00%	16 / 12	(224,132)
November	978,109	7.1890	7,031,626					
	741,181	7.4405	5,514,757					
Storage Inventory Recovery			190					
Reimbursement of NFGSC Transfer Fee			4					
Market Rate Differential			292					
NGV	1,595	7.9246	12,640					
LBS - Commodity	3,014	7.1890	21,668					
	<u>1,723,899</u>		<u>12,581,177</u>	17,807,191	(5,226,014)	6.00%	15 / 12	(391,951)

Exhibit No. 12
 Schedule 8
 Page 84
 Witness: Suarez

PGC Exhibit 21
 Schedule 7
 Sheet 5
 COMMODITY
 Settlement February 2006

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
STATEMENT OF TOTAL OVER(UNDER) COLLECTIONS
TWELVE MONTHS ENDED JULY 2005 (ACTUAL)**

	<u>Sales</u> Mcf (1)	<u>PGC</u> <u>Rate</u> \$/Mcf (2)	<u>PGC</u> <u>Revenue</u> \$ (3=1x2)	<u>Cost of</u> <u>Fuel</u> \$ (4)	<u>Over(Under)</u> <u>Collections</u> \$ (5=3-4)	<u>Interest</u> <u>Rate</u> % (6)	<u>Interest</u> <u>Weight</u> (7)	<u>Interest</u> <u>Amount</u> \$ (8=5x6x7)
December	12,960	7.1890	93,169					
	3,199,435	7.4405	23,805,396					
NGV	1,435	8.1894	11,752					
LBS - Commodity	1,360	7.4405	10,119					
	<u>3,215,190</u>		<u>23,920,436</u>	31,139,317	(7,218,881)	6.00%	14 / 12	(505,322)
2005 January	4,353,210	7.4405	32,390,059					
CBA Deficient Gas Sales			219					
NGV	1,689	8.1894	13,832					
LBS - Commodity	721	7.4405	5,365					
	<u>4,355,620</u>		<u>32,409,475</u>	37,449,039	(5,039,564)	6.00%	13 / 12	(327,572)
February	4,564,988	7.4405	33,965,793					
NGV	1,526	8.1894	12,497					
LBS - Commodity	1,184	7.4405	8,810					
	<u>4,567,698</u>		<u>33,987,100</u>	27,134,167	6,852,933	6.00%	12 / 12	411,176
March	4,358,149	7.4405	32,426,808					
NGV	1,318	8.1894	10,794					
LBS - Commodity	1,143	7.4405	8,504					
	<u>4,360,610</u>		<u>32,446,106</u>	27,801,789	4,644,317	6.00%	11 / 12	255,437

Exhibit No. 12
Schedule 8
Page 85
Witness: Suarez

PGC Exhibit 21
 Schedule 7
 Sheet 6
 COMMODITY
 Settlement February 2006

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
STATEMENT OF TOTAL OVER(UNDER) COLLECTIONS
TWELVE MONTHS ENDED JULY 2005 (ACTUAL)**

	<u>Sales</u> Mcf (1)	<u>PGC</u> <u>Rate</u> \$/Mcf (2)	<u>PGC</u> <u>Revenue</u> \$ (3=1x2)	<u>Cost of</u> <u>Fuel</u> \$ (4)	<u>Over(Under)</u> <u>Collections</u> \$ (5=3-4)	<u>Interest</u> <u>Rate</u> % (6)	<u>Interest</u> <u>Weight</u> (7)	<u>Interest</u> <u>Amount</u> \$ (8=5x6x7)
April								
City Gate Imbalance	2,925,036	7.4405	21,763,730					
NGV	1,245	8.1894	10,196					
LBS - Commodity	1,153	7.4405	8,579					
	<u>2,927,434</u>		<u>21,782,674</u>	14,680,841	7,101,833	6.00%	10 / 12	355,092
May								
	901,691	7.4405	6,709,032					
	865,098	7.8796	6,816,626					
NGV	1,211	8.1894	9,917					
LBS - Commodity	7,038	7.4405	52,366					
	<u>1,775,038</u>		<u>13,587,941</u>	11,830,386	1,757,555	6.00%	9 / 12	79,090
June								
	766,799	7.8796	6,042,069					
NGV	1,097	8.5570	9,387					
LBS - Commodity	1,146	7.8796	9,030					
	<u>769,042</u>		<u>6,060,486</u>	4,060,456	2,000,030	6.00%	8 / 12	80,001
July								
	424,707	7.8796	3,346,521					
NGV	1,067	8.5570	9,130					
LBS - Commodity	1,016	7.8796	8,006					
	<u>426,790</u>		<u>3,363,657</u>	5,662,398	(2,298,741)	6.00%	7 / 12	(80,456)
Total	26,145,156		194,057,803	197,622,739	(3,564,936)			(644,149)

Exhibit No. 12
 Schedule 8
 Page 86
 Witness: Suarez

PGC Exhibit 21
 Schedule 7
 Sheet 7
 COMMODITY
 Settlement February 2006

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Pennsylvania Division
Reconciliation of Interest on Over(Under) Collections
Twelve Months Ended July 2005

	<u>Amount</u>
	\$
Estimated Overcollection of gas cost for the twelve month period August 2004 through July 2005 calculated in PGC-2005 (Sheets 2 - 4)	3,201,063
Net Interest Expense to be refunded (Sch. 7, Sheet 4)	<u>135,059</u>
Total Estimate For the Twelve Months Ended July 2005	<u>3,336,122</u>
Actual Overcollection of gas cost for the twelve month period August 2004 through July 2005 (Sheets 5 - 7)	3,201,063
Net Interest Expense to be refunded (Sch. 7, Sheet 7)	<u>135,059</u>
Total Actual For the Twelve Months Ended July 2005	<u>3,336,122</u>
	<u><u>0</u></u>

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
STATEMENT OF TOTAL OVER(UNDER) COLLECTIONS
TWELVE MONTHS ENDED JULY 2005 (ESTIMATE)**

	<u>Sales</u> Mcf (1)	<u>PGC Rate</u> \$/Mcf (2)	<u>PGC Revenue</u> \$ (3=1x2)	<u>Cost of Fuel</u> \$ (4)	<u>Over(Under) Collections</u> \$ (5=3-4)	<u>Interest Rate</u> % (6)	<u>Interest Weight</u> (7)	<u>Interest Amount</u> \$ (8=5x6x7)
2004 August	256,572	1.2171	312,274					
	242,889	1.2941	314,323					
Standby/Priority			8,942					
Standby Overruns			2,146					
LBS - Demand	772	0.7014	541					
Overdelivery/Upstream Cap. Surcharge			43,931					
	<u>499,461</u>		<u>682,157</u>	577,103	105,054	8.00%	18 / 12	12,606
September	425	1.2171	517					
	545,953	1.2941	706,518					
Standby/Priority			9,625					
Standby Overruns			(37,368)					
LBS - Demand	772	0.7356	568					
Overdelivery/Upstream Cap. Surcharge			63,863					
	<u>546,378</u>		<u>743,723</u>	1,027,524	(283,801)	8.00%	17 / 12	(32,164)
October	967,905	1.2941	1,252,566					
Standby/Priority			9,749					
Standby Overruns			(1,152)					
LBS - Demand	772	0.7356	568					
Overdelivery/Upstream Cap. Surcharge			76,048					
	<u>967,905</u>		<u>1,337,779</u>	2,031,897	(694,118)	0	16 / 12	(74,039)
November	978,109	1.2941	1,265,771					
	741,181	1.3237	981,101					
Standby/Priority			20,369					
Standby Overruns			5,275					
LBS - Demand	772	0.7356	568					
Overdelivery/Upstream Cap. Surcharge			142,779					
	<u>1,719,290</u>		<u>2,415,863</u>	3,627,142	(1,211,279)	0	15 / 12	(121,128)

Exhibit No. 12
 Schedule 8
 Page 88
 Witness: Suarez

PGC Exhibit 21
 Schedule 7
 Sheet 2
 DEMAND - NGS
 Settlement February 2006

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
STATEMENT OF TOTAL OVER(UNDER) COLLECTIONS
TWELVE MONTHS ENDED JULY 2005 (ESTIMATE)**

	<u>Sales</u> Mcf (1)	<u>PGC</u> <u>Rate</u> \$/Mcf (2)	<u>PGC</u> <u>Revenue</u> \$ (3=1x2)	<u>Cost of</u> <u>Fuel</u> \$ (4)	<u>Over(Under)</u> <u>Collections</u> \$ (5=3-4)	<u>Interest</u> <u>Rate</u> % (6)	<u>Interest</u> <u>Weight</u> (7)	<u>Interest</u> <u>Amount</u> \$ (8=5x6x7)
December	12,960	1.2941	16,772					
	3,199,435	1.3237	4,235,092					
Standby/Priority			26,937					
Standby Overruns			10,724					
LBS - Demand	772	0.7489	578					
Overdelivery/Upstream Cap. Surcharge			206,811					
	<u>3,212,395</u>		<u>4,496,914</u>	4,863,100	(366,186)	8.00%	14 / 12	(34,177)
2005 January	4,353,210	1.3237	5,762,344					
Standby/Priority			39,638					
Standby Overruns			20,771					
LBS - Demand	697	0.7489	522					
Overdelivery/Upstream Cap. Surcharge			180,761					
	<u>4,353,210</u>		<u>6,004,036</u>	6,300,120	(296,084)	8.00%	13 / 12	(25,661)
February	4,564,988	1.3237	6,042,675					
Standby/Priority			47,881					
Standby Overruns			27,560					
LBS - Demand	1,145	0.7489	857					
Overdelivery/Upstream Cap. Surcharge			119,212					
	<u>4,564,988</u>		<u>6,238,185</u>	4,727,006	1,511,179	8.00%	12 / 12	120,894
March	4,358,149	1.3237	5,768,882					
Standby/Priority			40,743					
Standby Overruns			18,154					
LBS - Demand	1,145	0.7489	857					
Overdelivery/Upstream Cap. Surcharge			107,600					
	<u>4,358,149</u>		<u>5,936,236</u>	5,250,810	685,426	8.00%	11 / 12	50,265

Exhibit No. 12
Schedule 8
Page 89
Witness: Suarez

PGC Exhibit 21
 Schedule 7
 Sheet 3
 DEMAND - NGS
 Settlement February 2006

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
STATEMENT OF TOTAL OVER(UNDER) COLLECTIONS
TWELVE MONTHS ENDED JULY 2005 (ESTIMATE)**

	<u>Sales</u> Mcf (1)	<u>PGC</u> <u>Rate</u> \$/Mcf (2)	<u>PGC</u> <u>Revenue</u> \$ (3=1x2)	<u>Cost of</u> <u>Fuel</u> \$ (4)	<u>Over(Under)</u> <u>Collections</u> \$ (5=3-4)	<u>Interest</u> <u>Rate</u> % (6)	<u>Interest</u> <u>Weight</u> (7)	<u>Interest</u> <u>Amount</u> \$ (8=5x6x7)
April.	2,925,036	1.3237	3,871,870					
Standby/Priority			42,766					
Standby Overruns			17,823					
LBS - Demand	1,145	0.7489	857					
Overdelivery/Upstream Cap. Surcharge			66,106					
	<u>2,925,036</u>		<u>3,999,422</u>	1,662,066	2,337,356	8.00%	10 / 12	155,824
May	901,691	1.3237	1,193,568					
	865,098	1.1625	1,005,676					
Standby/Priority			26,490					
Standby Overruns			655					
LBS - Demand	1,145	0.7489	857					
Overdelivery/Upstream Cap. Surcharge			84,805					
	<u>1,766,789</u>		<u>2,312,051</u>	1,444,907	867,144	8.00%	9 / 12	52,029
June	766,799	1.1625	891,404					
Standby/Priority			19,373					
Standby Overruns			62					
LBS - Demand	1,145	0.6774	776					
Overdelivery/Upstream Cap. Surcharge			61,724					
	<u>766,799</u>		<u>973,339</u>	206,317	767,022	8.00%	8 / 12	40,908
July	424,707	1.1625	493,722					
Standby/Priority			9,741					
Standby Overruns			246					
LBS - Demand	1,145	0.6774	776					
Overdelivery/Upstream Cap. Surcharge			72,308					
	<u>424,707</u>		<u>576,793</u>	797,443	(220,650)	8.00%	7 / 12	(10,297)
Total	26,105,107		35,716,498	32,515,435	3,201,063			135,059

Exhibit No. 12
 Schedule 8
 Page 90
 Witness: Suarez

PGC Exhibit 21
 Schedule 7
 Sheet 4
 DEMAND - NGS
 Settlement February 2005

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
STATEMENT OF TOTAL OVER(UNDER) COLLECTIONS
TWELVE MONTHS ENDED JULY 2005 (ACTUAL)**

	<u>Sales</u> Mcf (1)	<u>PGC Rate</u> \$/Mcf (2)	<u>PGC Revenue</u> \$ (3=1x2)	<u>Cost of Fuel</u> \$ (4)	<u>Over(Under) Collections</u> \$ (5=3-4)	<u>Interest Rate</u> % (6)	<u>Interest Weight</u> (7)	<u>Interest Amount</u> \$ (8=5x6x7)
2004 August	256,572	1.2171	312,274					
	242,889	1.2941	314,323					
Standby/Priority			8,942					
Standby Overruns			2,146					
LBS - Demand	772	0.7014	541					
Overdelivery/Upstream Cap. Surcharge			43,931					
	<u>499,461</u>		<u>682,157</u>	577,103	105,054	8.00%	18 / 12	12,606
September	425	1.2171	517					
	545,953	1.2941	706,518					
Standby/Priority			9,625					
Standby Overruns			(37,368)					
LBS - Demand	772	0.7356	568					
Overdelivery/Upstream Cap. Surcharge			63,863					
	<u>546,378</u>		<u>743,723</u>	1,027,524	(283,801)	8.00%	17 / 12	(32,164)
October	967,905	1.2941	1,252,566					
Standby/Priority			9,749					
Standby Overruns			(1,152)					
LBS - Demand	772	0.7356	568					
Overdelivery/Upstream Cap. Surcharge			76,048					
	<u>967,905</u>		<u>1,337,779</u>	2,031,897	(694,118)	0	16 / 12	(74,039)
November	978,109	1.2941	1,265,771					
	741,181	1.3237	981,101					
Standby/Priority			20,369					
Standby Overruns			5,275					
LBS - Demand	772	0.7356	568					
Overdelivery/Upstream Cap. Surcharge			142,779					
	<u>1,719,290</u>		<u>2,415,863</u>	3,627,142	(1,211,279)	0	15 / 12	(121,128)

Exhibit No. 12
Schedule 8
Page 91
Witness: Suarez

 PGC Exhibit 21
 Schedule 7
 Sheet 5
 DEMAND - NGS
 Settlement February 2006

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
STATEMENT OF TOTAL OVER(UNDER) COLLECTIONS
TWELVE MONTHS ENDED JULY 2005 (ACTUAL)**

	<u>Sales</u> Mcf (1)	<u>PGC Rate</u> \$/Mcf (2)	<u>PGC Revenue</u> \$ (3=1x2)	<u>Cost of Fuel</u> \$ (4)	<u>Over(Under) Collections</u> \$ (5=3-4)	<u>Interest Rate</u> % (6)	<u>Interest Weight</u> (7)	<u>Interest Amount</u> \$ (8=5x6x7)
December	12,960	1.2941	16,772					
	3,199,435	1.3237	4,235,092					
Standby/Priority			26,937					
Standby Overruns			10,724					
LBS - Demand	772	0.7489	578					
Overdelivery/Upstream Cap. Surcharge			206,811					
	<u>3,212,395</u>		<u>4,496,914</u>	4,863,100	(366,186)	8.00%	14 / 12	(34,177)
2005 January	4,353,210	1.3237	5,762,344					
Standby/Priority			39,638					
Standby Overruns			20,771					
LBS - Demand	697	0.7489	522					
Overdelivery/Upstream Cap. Surcharge			180,761					
	<u>4,353,210</u>		<u>6,004,036</u>	6,300,120	(296,084)	8.00%	13 / 12	(25,661)
February	4,564,988	1.3237	6,042,675					
Standby/Priority			47,881					
Standby Overruns			27,560					
LBS - Demand	1,145	0.7489	857					
Overdelivery/Upstream Cap. Surcharge			119,212					
	<u>4,564,988</u>		<u>6,238,185</u>	4,727,006	1,511,179	8.00%	12 / 12	120,894
March	4,358,149	1.3237	5,768,882					
Standby/Priority			40,743					
Standby Overruns			18,154					
LBS - Demand	1,145	0.7489	857					
Overdelivery/Upstream Cap. Surcharge			107,600					
	<u>4,358,149</u>		<u>5,936,236</u>	5,250,810	685,426	8.00%	11 / 12	50,265

Exhibit No. 12
 Schedule 8
 Page 92
 Witness: Suarez

PGC Exhibit 21
 Schedule 7
 Sheet 6
 DEMAND - NGS
 Settlement February 2005

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
STATEMENT OF TOTAL OVER(UNDER) COLLECTIONS
TWELVE MONTHS ENDED JULY 2005 (ACTUAL)**

	<u>Sales</u> Mcf (1)	<u>PGC</u> <u>Rate</u> \$/Mcf (2)	<u>PGC</u> <u>Revenue</u> \$ (3=1x2)	<u>Cost of</u> <u>Fuel</u> \$ (4)	<u>Over(Under)</u> <u>Collections</u> \$ (5=3-4)	<u>Interest</u> <u>Rate</u> % (6)	<u>Interest</u> <u>Weight</u> (7)	<u>Interest</u> <u>Amount</u> \$ (8=5x6x7)
April	2,925,036	1.3237	3,871,870					
Standby/Priority			42,766					
Standby Overruns			17,823					
LBS - Demand	1,145	0.7489	857					
Overdelivery/Upstream Cap. Surcharge			66,106					
	<u>2,925,036</u>		<u>3,999,422</u>	1,662,066	2,337,356	8.00%	10 / 12	155,824
May	901,691	1.3237	1,193,568					
	865,098	1.1625	1,005,676					
Standby/Priority			26,490					
Standby Overruns			655					
LBS - Demand	1,145	0.7489	857					
Overdelivery/Upstream Cap. Surcharge			84,805					
	<u>1,766,789</u>		<u>2,312,051</u>	1,444,907	867,144	8.00%	9 / 12	52,029
June	766,799	1.1625	891,404					
Standby/Priority			19,373					
Standby Overruns			62					
LBS - Demand	1,145	0.6774	776					
Overdelivery/Upstream Cap. Surcharge			61,724					
	<u>766,799</u>		<u>973,339</u>	206,317	767,022	8.00%	8 / 12	40,908
July	424,707	1.1625	493,722					
Standby/Priority			9,741					
Standby Overruns			246					
LBS - Demand	1,145	0.6774	776					
Overdelivery/Upstream Cap. Surcharge			72,308					
	<u>424,707</u>		<u>576,793</u>	797,443	(220,650)	8.00%	7 / 12	(10,297)
Total	26,105,107		35,716,498	32,515,435	3,201,063			135,059

Exhibit No. 12
Schedule 8
Page 93
Witness: Suarez

PGC Exhibit 21
 Schedule 7
 Sheet 7
 DEMAND - NGS
 Settlement February 2006

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Pennsylvania Division
Reconciliation of Interest on Over(Under) Collections
Twelve Months Ended July 2005

	<u>Amount</u>
	\$
Estimated Undercollection of gas cost for the twelve month period August 2004 through July 2005 calculated in PGC-2005 (Sheets 2 - 3)	(476,139)
Net Interest Income to be collected (Sch.7, Sheet 3)	<u>(88,897)</u>
Total Estimate For the Twelve Months Ended July 2005	<u>(565,036)</u>
Actual Overcollection of gas cost for the twelve month period August 2004 through July 2005 (Sheets 4 - 5)	(476,139)
Net Interest Income to be collected (Sch. 7, Sheet 5)	<u>(88,897)</u>
Total Actual For the Twelve Months Ended July 2005	<u>(565,036)</u>
	<u><u>0</u></u>

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
STATEMENT OF TOTAL OVER(UNDER) COLLECTIONS
TWELVE MONTHS ENDED JULY 2005 (ESTIMATE)**

	<u>Sales</u> Mcf (1)	<u>PGC</u> <u>Rate</u> \$/Mcf (2)	<u>PGC</u> <u>Revenue</u> \$ (3=1x2)	<u>Cost of</u> <u>Fuel</u> \$ (4)	<u>Over(Under)</u> <u>Collections</u> \$ (5=3-4)	<u>Interest</u> <u>Rate</u> % (6)	<u>Interest</u> <u>Weight</u> (7)	<u>Interest</u> <u>Amount</u> \$ (8=5x6x7)
2004 August	256,572	0.3181	81,616					
	242,889	0.2921	70,948					
SATC	1,197	0.3181	381					
SATC	761	0.2921	222					
	<u>501,419</u>		<u>153,167</u>	561,047	(407,880)	8.00%	18 / 12	(48,946)
September	425	0.3181	135					
	545,953	0.2921	159,473					
SATC	8	0.3181	3					
SATC	2,247	0.2921	656					
	<u>548,633</u>		<u>160,267</u>	677,832	(517,565)	8.00%	17 / 12	(58,657)
October	967,905	0.2921	282,725					
SATC	3,301	0.2921	964					
	<u>971,206</u>		<u>283,689</u>	733,449	(449,760)	8.00%	16 / 12	(47,974)
November	978,109	0.2921	285,706					
	741,181	0.2911	215,758					
SATC	3,553	0.2921	1,038					
SATC	2,317	0.2911	674					
	<u>1,725,160</u>		<u>503,176</u>	729,655	(226,479)	8.00%	15 / 12	(22,648)
December	12,960	0.2921	3,786					
	3,199,435	0.2911	931,356					
SATC	103	0.2921	30					
SATC	10,265	0.2911	2,988					
	<u>3,222,763</u>		<u>938,160</u>	729,654	208,506	6.00%	14 / 12	14,595
2005 January	4,353,210	0.2911	1,267,219					
SATC	13,700	0.2911	3,988					
	<u>4,366,910</u>		<u>1,271,207</u>	729,662	541,545	6.00%	13 / 12	35,200

Exhibit No. 12
 Schedule 8
 Page 95
 Witness: Suarez
 PGC Exhibit 21
 Schedule 7
 Sheet 2
 DEMAND - DC
 Settlement February 2006

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
STATEMENT OF TOTAL OVER(UNDER) COLLECTIONS
TWELVE MONTHS ENDED JULY 2005 (ESTIMATE)**

	<u>Sales</u> Mcf (1)	<u>PGC</u> <u>Rate</u> \$/Mcf (2)	<u>PGC</u> <u>Revenue</u> \$ (3=1x2)	<u>Cost of</u> <u>Fuel</u> \$ (4)	<u>Over(Under)</u> <u>Collections</u> \$ (5=3-4)	<u>Interest</u> <u>Rate</u> % (6)	<u>Interest</u> <u>Weight</u> (7)	<u>Interest</u> <u>Amount</u> \$ (8=5x6x7)
February	4,564,988	0.2911	1,328,868					
SATC	13,810	0.2911	4,020					
	<u>4,578,798</u>		<u>1,332,888</u>	728,242	604,646	6.00%	12 / 12	36,279
March	4,358,149	0.2911	1,268,657					
SATC	13,856	0.2911	4,033					
	<u>4,372,005</u>		<u>1,272,690</u>	728,242	544,448	6.00%	11 / 12	29,945
April	2,925,036	0.2911	851,478					
SATC	9,356	0.2911	2,724					
	<u>2,934,392</u>		<u>854,202</u>	626,452	227,750	6.00%	10 / 12	11,388
May	901,691	0.2911	262,482					
	865,098	0.2982	257,972					
SATC	3,290	0.2911	958					
	2,841	0.2982	847					
	<u>1,772,920</u>		<u>522,259</u>	626,784	(104,525)	6.00%	9 / 12	(4,704)
June	766,799	0.2982	228,659					
SATC	2,914	0.2982	869					
	<u>769,713</u>		<u>229,528</u>	626,784	(397,256)	6.00%	8 / 12	(15,890)
July	424,707	0.2982	126,648					
SATC	1,897	0.2982	566					
	<u>426,604</u>		<u>127,214</u>	626,784	(499,570)	6.00%	7 / 12	(17,485)
Total	26,190,523		7,648,447	8,124,586	(476,139)			(88,897)

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
STATEMENT OF TOTAL OVER(UNDER) COLLECTIONS
TWELVE MONTHS ENDED JULY 2005 (ACTUAL)**

	<u>Sales</u> Mcf (1)	<u>PGC</u> <u>Rate</u> \$/Mcf (2)	<u>PGC</u> <u>Revenue</u> \$ (3=1x2)	<u>Cost of</u> <u>Fuel</u> \$ (4)	<u>Over(Under)</u> <u>Collections</u> \$ (5=3-4)	<u>Interest</u> <u>Rate</u> % (6)	<u>Interest</u> <u>Weight</u> (7)	<u>Interest</u> <u>Amount</u> \$ (8=5x6x7)
2004 August	256,572	0.3181	81,616					
	242,889	0.2921	70,948					
SATC	1,197	0.3181	381					
SATC	761	0.2921	222					
	<u>501,419</u>		<u>153,167</u>	561,047	(407,880)	8.00%	18 / 12	(48,946)
September	425	0.3181	135					
	545,953	0.2921	159,473					
SATC	8	0.3181	3					
SATC	2,247	0.2921	656					
	<u>548,633</u>		<u>160,267</u>	677,832	(517,565)	8.00%	17 / 12	(58,657)
October	967,905	0.2921	282,725					
SATC	3,301	0.2921	964					
	<u>971,206</u>		<u>283,689</u>	733,449	(449,760)	8.00%	16 / 12	(47,974)
November	978,109	0.2921	285,706					
	741,181	0.2911	215,758					
SATC	3,553	0.2921	1,038					
SATC	2,317	0.2911	674					
	<u>1,725,160</u>		<u>503,176</u>	729,655	(226,479)	8.00%	15 / 12	(22,648)
December	12,960	0.2921	3,786					
	3,199,435	0.2911	931,356					
SATC	103	0.2921	30					
SATC	10,265	0.2911	2,988					
	<u>3,222,763</u>		<u>938,160</u>	729,654	208,506	6.00%	14 / 12	14,595
2005 January	4,353,210	0.2911	1,267,219					
SATC	13,700	0.2911	3,988					
	<u>4,366,910</u>		<u>1,271,207</u>	729,662	541,545	6.00%	13 / 12	35,200

**Exhibit No. 12
Schedule 8
Page 97
Witness: Suarez**

PGC Exhibit 21
Schedule 7
Sheet 4
DEMAND - DC
Settlement February 2008

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
STATEMENT OF TOTAL OVER(UNDER) COLLECTIONS
TWELVE MONTHS ENDED JULY 2005 (ACTUAL)**

	<u>Sales</u> Mcf (1)	<u>PGC Rate</u> \$/Mcf (2)	<u>PGC Revenue</u> \$ (3=1x2)	<u>Cost of Fuel</u> \$ (4)	<u>Over(Under) Collections</u> \$ (5=3-4)	<u>Interest Rate</u> % (6)	<u>Interest Weight</u> (7)	<u>Interest Amount</u> \$ (8=5x6x7)
February	4,564,988	0.2911	1,328,868					
SATC	13,810	0.2911	4,020					
	<u>4,578,798</u>		<u>1,332,888</u>	728,242	604,646	6.00%	12 / 12	36,279
March	4,358,149	0.2911	1,268,657					
SATC	13,856	0.2911	4,033					
	<u>4,372,005</u>		<u>1,272,690</u>	728,242	544,448	6.00%	11 / 12	29,945
April	2,925,036	0.2911	851,478					
SATC	9,356	0.2911	2,724					
	<u>2,934,392</u>		<u>854,202</u>	626,452	227,750	6.00%	10 / 12	11,388
May	901,691	0.2911	262,482					
	865,098	0.2982	257,972					
SATC	3,290	0.2911	958					
	2,841	0.2982	847					
	<u>1,772,920</u>		<u>522,259</u>	626,784	(104,525)	6.00%	9 / 12	(4,704)
June	766,799	0.2982	228,659					
SATC	2,914	0.2982	869					
	<u>769,713</u>		<u>229,528</u>	626,784	(397,256)	6.00%	8 / 12	(15,890)
July	424,707	0.2982	126,648					
SATC	1,897	0.2982	566					
	<u>426,604</u>		<u>127,214</u>	626,784	(499,570)	6.00%	7 / 12	(17,485)
Total	26,190,523		7,648,447	8,124,586	(476,139)			(88,897)

Exhibit No. 12
 Schedule 8
 Page 98
 Witness: Suarez

PGC Exhibit 21
 Schedule 7
 Sheet 5
 DEMAND - DC
 Settlement February 2006

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 Pennsylvania Division

Calculation of Over(Under) Collection Balances Included in the PGC 2006

<u>Description</u>	<u>Amount</u> \$	<u>Amount</u> \$
Reconciliation of undercollection of gas cost for the twelve month the period August 2003 through July 2004 originating in PGC 04		
Estimated amount recovered during the period August 2004 through July 2005		(7,512,230)
Actual amount recovered during the period August 2004 through July 2005		
SALES	<u>Rate</u>	<u>Mcf's</u>
August 2004	(0.6420)	500,120
September 2004	(0.3258)	547,443
October 2004	(0.3253)	968,659
November 2004	(0.3036)	1,721,614
December 2004	(0.2749)	3,210,919
January - July 2005	(0.2747)	19,153,381
		<u>(5,261,434)</u>
		(7,481,336)
MIGRATION		
August 2004	(0.9386)	4,922
September - November 2004	(0.3253)	18,289
December 04 - July 2005	(0.2747)	76,326
		<u>(20,967)</u>
		(31,536)
Amount to be Recovered	in PGC 2006	<u><u>(642)</u></u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 Pennsylvania Division

Calculation of Over(Under) Collection Balances Included in the PGC 2006

<u>Description</u>	<u>Amount</u> \$	<u>Amount</u> \$
Estimated balance of over/(under)collection of gas cost for the twelve month period August 2004 through July 2005 originating in PGC 05		
Estimated undercollections of gas cost for the twelve month period August 2005 through July 2006		(4,065,799)
Estimated amount recovered during the period August 2005 through July 2006		
SALES	<u>Rate</u>	<u>Mcf's</u>
August 2005	(0.1734)	432,099
September 2005	(0.0608)	463,904
October 2005	(0.0608)	698,974
November 2005	(0.1023)	1,600,935
December 2005	(0.1527)	3,540,093
January - July 2006	(0.1527)	16,762,163
		<u>(2,559,582)</u>
		(3,409,559)
MIGRATION		
August 2005	(0.2747)	2,016
September - October 2005	(0.0608)	4,776
November 2005	(0.0608)	5,393
December 2005 - July 2006	(0.1527)	39,992
		<u>(6,107)</u>
		(7,279)
Amount to be Recovered	in PGC 2006	<u><u>(648,961)</u></u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 Pennsylvania Division

Calculation of Over(Under) Collection Balances Included in the PGC 2006

<u>Description</u>	<u>Amount</u> \$	<u>Amount</u> \$
Reconciliation of overcollection of gas cost for the twelve month period August 2003 through July 2004 originating in PGC 04		
Estimated amount refunded during the period August 2004 through July 2005		1,360,468
Actual amount refunded during the period August 2004 through July 2005		
SALES	<u>Rate</u>	<u>Mcf's</u>
August 2004	0.1333	497,310
September 2004	0.0852	544,169
October 2004	0.0852	964,652
November 2004	0.0686	1,717,005
December 2004	0.0467	3,208,124
January - July 2005	0.0466	19,130,827
		891,497
		1,353,945
LBS & NGV		
August 2004	0.0815	2,166
September - October 2004	0.0395	4,381
November 2004	0.0395	2,367
December 2004 - July 2005	0.0217	18,927
		411
		854
MIGRATION		
August 2004	0.1784	4,922
September - November 2004	0.0852	18,289
December 2004 - July 2005	0.0466	76,326
		3,557
		5,993
Amount to be Recovered	in PGC 2006	1,360,792 (324)

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 Pennsylvania Division

Calculation of Over(Under) Collection Balances Included in the PGC 2006

<u>Description</u>	<u>Amount</u> \$	<u>Amount</u> \$
Estimated balance of over/(under)collection of gas cost for the twelve month period August 2004 through July 2005 originating in PGC 05		
Estimated overcollections of gas cost for the twelve month period August 2004 through July 2005		3,260,016
Estimated amount refunded during the period August 2005 through July 2006		
SALES	<u>Rate</u>	<u>Mcf's</u>
August 2005	0.0896	428,222
September - October 2005	0.1373	1,154,701
November 2005	0.1305	1,595,731
December 2005 - July 2006	0.1224	20,294,889
		<u>2,484,094</u>
		2,889,246
LBS & NGV		
August 2005	0.0217	2,253
September - October 2005	0.0647	4,783
November 2005	0.0647	2,385
December 2005 - July 2006	0.0576	6,953
		<u>400</u>
		913
MIGRATION		
August 2005	0.0466	2,016
September - November 2005	0.1373	10,169
December 2005 - July 2006	0.1224	39,992
		<u>4,895</u>
		6,385
		<u>2,896,545</u>
Amount to be Refunded	In PGC 2006	<u><u>363,471</u></u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 Pennsylvania Division

Calculation of Over(Under) Collection Balances Included in the PGC 2005

<u>Description</u>	<u>Amount</u> \$	<u>Amount</u> \$
Reconciliation of undercollection of gas cost for the twelve month period August 2003 through July 2004 originating in PGC 04		
Estimated amount recovered during the period August 2004 through July 2005		(103,083)
Actual amount recovered during the period August 2004 through July 2005		
SALES	<u>Rate</u>	<u>Mcf's</u>
August 2004	0.0001	501,419
September 2004	(0.0041)	548,633
October 2004	(0.0041)	971,206
November 2004	(0.0041)	1,725,160
December 2004	(0.0040)	3,222,763
January - July 2005	(0.0040)	19,221,343
		(103,031)
LBS & NGV		
August 2004	0.0018	2,166
September - October 2004	(0.0019)	4,381
November 2004	(0.0019)	2,367
December 2004 - July 2005	(0.0018)	18,927
		(43)
		(103,074)
Amount to be Recovered	In PGC 2006	<u><u>(9)</u></u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 Pennsylvania Division

Calculation of Over(Under) Collection Balances Included in the PGC 2006

<u>Description</u>	<u>Amount</u> \$	<u>Amount</u> \$
Estimated balance of over/(under)collection of gas cost for the twelve month period August 2004 through July 2005 originating in PGC 05		
Estimated undercollections of gas cost for the twelve month period August 2004 through July 2005		(573,126)
Estimated amount recovered during the period August 2005 through July 2006		
SALES	<u>Rate</u>	<u>Mcf's</u>
August 2005	(0.0118)	434,353
September - October 2005	(0.0204)	1,159,442
November 2005	(0.0209)	1,602,240
December 2005	(0.0214)	3,551,763
January - July 2006	(0.0214)	16,785,780
		<u>(359,216)</u>
		(497,488)
LBS & NGV		
August 2005	(0.0018)	2,253
September - October 2005	(0.0097)	4,783
November 2005	(0.0097)	2,385
December 2005-July 2006	(0.0101)	6,953
		<u>(70)</u>
		(144)
Amount to be Recovered	in PGC 2006	<u><u>(75,494)</u></u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 Pennsylvania Division

Calculation of Refund or Surcharge Balances Included in the PGC 2006

<u>Description</u>	<u>Amount</u>	<u>Amount</u>
	\$	\$
Reconciliation of refunds established in PGC 04		
Estimated amount refunded during the period August 2004 through July 2005		0
Actual amount refunded during the period August 2004 through July 2005		
SALES	<u>Rate</u>	<u>Mcf's</u>
August 2004	0.0000	500,120
September 2004	0.0000	547,443
October 2004	0.0000	968,659
November 2004	0.0000	1,721,614
December 2004	0.0000	3,210,919
January-July 2005	0.0000	19,153,381
		0
MIGRATION		
August 2004	0.0000	4,922
September 2004 - July 2005	0.0000	94,615
		0
		0
Amount to be Refunded in PGC 2006		<u>0</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 Pennsylvania Division

Calculation of Refund or Surcharge Balances Included in the PGC 2006

<u>Description</u>	<u>Amount</u>	<u>Amount</u>
	\$	\$
Estimated balance of refund established in PGC 05		
Credit included in PGC 2005		3,145,194
Estimated amount refunded during the period August 2005 through July 2006		
SALES	<u>Rate</u>	<u>Mcf's</u>
August 2005	0.0559	432,099
September 2005	0.1181	463,904
October 2005	0.1181	698,974
November 2005	0.1181	1,600,935
December 2005	0.1181	3,540,093
January - July 2006	0.1181	16,762,163
		<u>1,979,611</u>
		2,748,257
MIGRATION		
August 2005	0.0000	2,016
September - November 2005	0.1181	10,169
December 2005 - July 2006	0.1181	39,992
		<u>4,723</u>
		5,924
		<u>2,754,181</u>
Amount to be Refunded	in PGC 2006	<u><u>391,013</u></u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 Pennsylvania Division

Calculation of Refund or Surcharge Balances Included in the PGC 2006

<u>Description</u>	<u>Amount</u> \$	<u>Amount</u> \$
Reconciliation of refunds or surcharges established in PGC 04		
Estimated amount refunded during the period August 2004 through July 2005		0
Actual amount refunded during the period August 2004 through July 2005		
SALES	<u>Rate</u>	<u>Mcf's</u>
August 2004	0.0000	497,310
September 2004	0.0000	544,169
October 2004	0.0000	964,652
November 2004	0.0000	1,717,005
December 2004	0.0000	3,208,124
January - July 2005	0.0000	19,130,827
		0
LBS & NGV		
August 2004	0.0000	2,166
September - October 2004	0.0000	4,381
November 2004	0.0000	2,367
December 2004 - July 2005	0.0000	18,927
		0
MIGRATION		
August 2004	0.0000	4,922
September 2004 - July 2005	0.0000	94,615
		0
		0
in PGC 2006		0

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 Pennsylvania Division

Calculation of Refund or Surcharge Balances Included in the PGC 2006

Estimated balance of surcharge established in PGC 05

Surcharge included in PGC 2005 (2,182,144)

Estimated amount recovered during the period August 2005 through July 2006

SALES	<u>Rate</u>	<u>Mcf's</u>	<u>Refund</u>	
August 2005	(0.0388)	428,222	(16,615)	
September - October 2005	(0.0819)	1,154,701	(94,570)	
November 2005	(0.0819)	1,595,731	(130,690)	
December 2005 - July 2006	(0.0819)	20,294,889	(1,662,151)	
			<u>(1,904,027)</u>	
LBS & NGV				
August 2005	0.0000	2,253	0	
September - October 2005	(0.0386)	4,783	(185)	
November 2005	(0.0386)	2,385	(92)	
December 2005 - July 2006	(0.0386)	6,953	(268)	
			<u>(545)</u>	
MIGRATION				
August 2005	0.0000	2,016	0	
September - November 2005	(0.0819)	10,169	(833)	
December 2005 - July 2006	(0.0819)	39,992	(3,275)	
			<u>(4,108)</u>	<u>(1,908,680)</u>
Amount to be Recovered		In PGC 2005		<u><u>(273,464)</u></u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 Pennsylvania Division

Refunds From and Payments to Gas Suppliers

<u>Refund From</u>	<u>Date Received</u>	<u>Refund Amount</u> \$	<u>INTEREST</u>			<u>Total Refund Plus Interest</u>
			<u>Rate</u>	<u>Weight</u>	<u>Amount</u>	
A.		0	6.00%	/ 12	0	0
TOTAL		<u>0</u>			<u>0</u>	<u>0</u>

Exhibit No. 12
 Schedule 8
 Page 109
 Witness: Suarez

PGC Exhibit 21
 Schedule 10
 COMMODITY
 Settlement February 2008

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Pennsylvania Division

Calculation of Net Interest Expense/(Income) on
Over/(Under) Collection, Storage (Injections)/Withdrawals, Supplier Refunds
Established in PGC 2005

<u>Line No.</u>	<u>Description</u>	<u>Amount</u> \$
1	Interest (Income)/Expense on Over/(Under) Collections	
2	for the Twelve Months Ended July 31, 2006 (Schedule 6 - Commodity)	(2,180,929)
5	Interest (Income)/Expense on Storage Injections and Withdrawals	
6	for the Twelve Months Ended July 31, 2006 (PGC Exh. 21-B, Sheet 2)	<u>611,136</u>
7	Retail Portion of Net Interest Income	<u><u>(1,569,793)</u></u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Pennsylvania Division
Calculation of Interest on Storage Injections/Withdrawals
Twelve Months ended July 2005

<u>Month</u>	<u>Injections</u>	<u>Withdrawals</u>	<u>Rate</u>	<u>Cost Charged</u>	<u>Cost Paid</u>			<u>Interest</u>	<u>Interest</u>	<u>PGC Interest</u>
	Mcf (1)	Mcf (2)	Differential \$/Mcf (3)	Through PGC But Not Paid By Distribution \$ (4=2x3)	By Distribution But Not Charged Through PGC \$ (5=1x3)	<u>Weight</u>		<u>Rate</u>	<u>Rate</u>	(Income)/Expense \$ (8=(4+5)x6x7)
						(6)		% (7)		
August 2004	1,405,677	0	6.1696	0	(8,672,465)	18	/	12	8.00%	(1,040,696)
September	1,028,914	13,227	6.1696	81,605	(6,347,988)	17	/	12	8.00%	(710,190)
October	680,981	212,646	7.9026	1,680,456	(5,381,520)	16	/	12	8.00%	(394,780)
November	166,394	739,273	7.9026	5,842,179	(1,314,945)	15	/	12	8.00%	452,723
December	235,548	1,689,988	7.9026	13,355,299	(1,861,442)	14	/	12	6.00%	804,570
January 2005	101,066	2,537,220	7.9026	20,050,635	(798,684)	13	/	12	6.00%	1,251,377
February	33,796	1,331,671	7.9026	10,523,663	(267,076)	12	/	12	6.00%	615,395
March	126,804	1,813,682	7.9026	14,332,803	(1,002,081)	11	/	12	6.00%	733,190
April	1,106,483	330,218	7.9026	2,609,581	(8,744,093)	10	/	12	6.00%	(306,726)
May	1,084,448	253,078	7.9026	1,999,974	(8,569,959)	9	/	12	6.00%	(295,649)
June	1,755,377	21,027	7.9026	166,168	(13,872,042)	8	/	12	6.00%	(548,235)
July	1,348,608	39,565	7.9026	<u>312,666</u>	<u>(10,657,510)</u>	7	/	12	6.00%	<u>(362,070)</u>
TOTAL				70,955,029	(67,489,805)					<u>198,909</u>

Exhibit No. 12
 Schedule 8
 Page 111
 Witness: Suarez

PGC Exhibit 21B
 Sheet 1
 COMMODITY
 Settlement February 2006

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Pennsylvania Division
Calculation of Interest on Storage Injections/Withdrawals
Twelve Months Ended July 2006

<u>Month</u>	<u>Injections</u> Mcf (1)	<u>Withdrawals</u> Mcf (2)	<u>Rate</u> <u>Differential</u> \$/Mcf (3)	<u>Cost Charged</u> <u>Through PGC</u> <u>But Not Paid</u> <u>By Distribution</u> \$ (4=2x3)	<u>Cost Paid</u> <u>By Distribution</u> <u>But Not Charged</u> <u>Through PGC</u> \$ (5=1x3)	<u>Interest</u> <u>Weight</u> (6)		<u>Interest</u> <u>Rate</u> % (7)	<u>PGC Interest</u> <u>(Income)/Expense</u> \$ (8={4+5)x6x7)	
August 2005	1,032,707	69,777	7.9026	551,420	(8,161,070)	18	/	12	6.00%	(684,869)
September	985,052	24,225	7.9026	191,440	(7,784,472)	17	/	12	6.00%	(645,408)
October	949,376	86,641	12.9277	1,120,069	(12,273,248)	16	/	12	6.00%	(892,254)
November	425,696	609,357	12.9277	7,877,584	(5,503,270)	15	/	12	6.00%	178,074
December	27,878	2,245,681	12.9277	29,031,490	(360,398)	14	/	12	6.00%	2,006,976
January 2006	237,802	953,439	12.9277	12,325,773	(3,074,233)	13	/	12	6.00%	601,350
February	43,629	2,057,682	12.9277	26,601,096	(564,023)	12	/	12	6.00%	1,562,224
March	0	1,832,553	12.9277	23,690,695	0	11	/	12	6.00%	1,302,988
April	508,204	0	12.9277	0	(6,569,909)	10	/	12	6.00%	(328,495)
May	1,725,547	0	12.9277	0	(22,307,354)	9	/	12	6.00%	(1,003,831)
June	2,074,922	0	12.9277	0	(26,823,969)	8	/	12	6.00%	(1,072,959)
July	912,017	0	12.9277	0	(11,790,282)	7	/	12	6.00%	(412,660)
TOTAL				101,389,567	(105,212,228)					611,136

Exhibit No. 12
 Schedule 8
 Page 112
 Witness: Suarez

PGC Exhibit 21B
 Sheet 2
 COMMODITY
 Settlement February 20

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

53.52

Applicability; public utilities other than canal, turnpike, tunnel bridge and wharf companies.

- (a) Whenever a public utility, other than a canal, turnpike, tunnel, bridge or wharf company files a tariff, revision or supplement effecting changes in the terms and conditions of service rendered or to be rendered, it shall submit to the Commission, with the tariff, revision or supplement, statements showing all of the following:
- 1) The specific reasons for each change.
 - 2) The total number of customers served by the utility.
 - 3) A calculation of the number of customers, by tariff subdivisions, whose bills will be affected by the change.
 - 4) The effect of the change on the utility's customers.
 - 5) The direct or indirect effect of the proposed change on the utility's revenues and expenses.
 - 6) The effect of the change on the service rendered by the utility.
 - 7) A list of factors considered by the utility in its determination to make the change. The list shall include a comprehensive statement about these factors were chosen and the relative importance of each. This subsection does not apply to a portion of a tariff change seeking a general rate increase as defined in 66 Pa. C.S. §1308 (relating to voluntary changes in rates).
 - 8) Studies undertaken by the utility in order to draft its proposed change. This paragraph does not apply to a portion of a tariff change seeking a general rate increase as defined in 66 Pa. C.S. §1308.
 - 9) Customer polls taken and other documents which indicate customer acceptance and desire for the proposed change. If the poll or other documents reveal discernible public opposition, an explanation of why the change is in the public interest shall be provided.
 - 10) Plans the utility has for introducing or implementing the changes with respect to its ratepayers.
 - 11) F.C.C., F.E.R.C. or Commission orders or rulings applicable to the filing.
- (b) Whenever a public utility, other than a canal, turnpike, tunnel, bridge or wharf company files a tariff, revision, or supplement which will increase or

decrease the bills to its customers, it shall submit in addition to the requirements of subsection (a), to the Commission, with the tariff, revision or supplement, statements showing all of the following:

- 1) The specific reason for each increase or decrease.
- 2) The operating income statement of the utility for a 12-month period, the end of which may not be more than 120 days prior to the filing.
- 3) A calculation of the number of customers, by tariff subdivision, whose bills will be increased.
- 4) A calculation of the total increase, in dollars, by tariff subdivision, projected to an annual basis.
- 5) A calculation of the number of customers, by tariff subdivision, whose bills will be decreased.
- 6) A calculation of the total decreases, in dollars, by tariff subdivision, projected to an annual basis.

.....

The following responses to the Commission's data requirements at 52 Pa. Code 53.52(a) and 52 Pa. Code 53.52(b) pertain only to the portions of this tariff filing that seek a general rate increase.

- (a)1. National Fuel Gas Distribution Corporation (National Fuel) is filing Tariff Gas - Pa. P.U.C. No. 9 to become effective July 30, 2006 setting forth proposed rates for gas service in its Pennsylvania Division.

The specific reasons for the proposed rate increase are to provide revenues sufficient to recoup decreased sales, increased operating expenses, increases to rate base, and to provide an operating income which more nearly approaches an overall fair rate of return.

The proposed increases in base tariff rates under Tariff Gas - Pa. P.U.C. No. 9 are as follows:

	Gas Service Revenue (\$000)	Other Operating Revenues (\$000)	Total (\$000)
Base Tariff Revenues at Present Rates for the Projected Twelve Months Ended January 31, 2006	\$441,502	\$2,054	\$443,556
Increase in Operating Revenues	<u>28,093</u>	<u>106</u>	<u>28,199</u>
Total Proposed Base Tariff Revenues	<u>\$469,949</u>	<u>\$2,160</u>	<u>\$472,109</u>

- (a) 2 - Refer to Exhibit No. 3.
 - (a) 3 - Refer to Exhibit No. 3.
 - (a) 4 - Refer to Exhibit No. 3.
 - (a) 5 - Refer to Exhibit Nos. 3 and 4.
 - (a) 6 - The changes to rates will have no effect on the service currently rendered by Distribution.
 - (a) 7 - Not applicable.
 - (a) 8 - Not applicable.
 - (a) 9 - No customer polls or other documentation regarding customer acceptance or desire for the proposed change exists.
 - (a) 10 - The Company will notify its customers of the proposed increase by means of a billing insert in compliance with the Commission's Regulations as codified at 52 PA Code Section 53.45.
 - (a) 11 - There are no F.E.R.C. or Pennsylvania Public Utility rulings directly applicable to this change.
- (b) 1. National Fuel Gas Distribution Corporation (National Fuel) is filing Tariff Gas - Pa. P.U.C. No. 9 to become effective July 30, 2006 setting forth proposed rates for gas service in its Pennsylvania Division.

The specific reasons for the proposed rate increase are to provide revenues sufficient to recoup decreased sales, increased operating expenses, increases to rate base, and to provide an operating income which more nearly approaches an overall fair rate of return.

- (b) 2 Refer to Exhibit No. 2
- (b) 3 Refer to Exhibit No. 3
- (b) 4 Refer to Exhibit No. 3
- (b) 5 Refer to Exhibit No. 3
- (b) 6 Refer to Exhibit No. 3

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
53.53 II. RATE OF RETURN
A. ALL UTILITIES

13. Attach copies of the summaries of the projected two years' Company's budgets (revenues, expense, and capital).

National Fuel Gas Distribution Corporation - Pennsylvania Division budgets on a fiscal year basis. Fiscal year ended September 2005 actual Operation and Maintenance Expenses and fiscal 2006 forecasted expenses is below. A budget for revenues is not available. National Fuel Gas Distribution Corporation – Pennsylvania Division's fiscal 2005 actual capital expenditures and fiscal 2006 and 2007 capital budget is shown below.

Operating Expenses Fiscal 2005 and 2006

	Actual <u>Fiscal 2005</u>	Budget <u>Fiscal 2006</u>
Natural Gas Production	\$64,788	\$38,100
Other Gas Supply	662,866	646,200
Transmission	703,213	771,900
Distribution	13,113,618	13,232,422
Customer Accounting	20,648,416	17,837,304
Customer Service	4,384,623	4,283,700
Sales Promotion	167,580	177,700
Administrative and General	<u>26,622,716</u>	<u>26,493,542</u>
Total	<u>\$66,367,821</u>	<u>\$63,480,868</u>

Capital Expenditures Fiscal 2005, 2006 and 2007

	Actual <u>Fiscal 2005</u>	Budget <u>Fiscal 2006</u>	Budget <u>Fiscal 2007</u>
Production Plant	\$32,327	\$50,000	\$75,000
Transmission Plant	200,888	1,450,000	1,185,000
Distribution Plant	12,851,044	13,713,000	13,547,000
General Plant	<u>1,557,499</u>	<u>1,628,000</u>	<u>1,926,000</u>
Total	<u>\$14,641,758</u>	<u>\$16,841,000</u>	<u>\$16,733,000</u>

National Fuel Gas Distribution Corporation
 Pennsylvania Division
 R-00061493 Index
 Referenced by Commission Regulations

	Historic Test Year	Future Test Year	
	Twelve Months Ended	Twelve Months Ending	
	January 31, 2006	January 31, 2007	
Commission Regulation	Exhibit	Schedule	Witness

Commission Regulation	Historic Test Year Twelve Months Ended January 31, 2006	Future Test Year Twelve Months Ending January 31, 2007	Witness
53.52			
53.52(a)			
53.52(a)1	13	113	Friedrich-Alf
53.52(a)2	3	103	Truitt
53.52(a)3	3	103	Truitt
53.52(a)4	3	103	Truitt
53.52(a)5	13	113	Friedrich-Alf
	3	103	Truitt
	4	104	Friedrich-Alf
53.52(a)6	13	113	Friedrich-Alf
53.52(a)7	13	113	Friedrich-Alf
53.52(a)8	13	113	Friedrich-Alf
53.52(a)9	13	113	Friedrich-Alf
53.52(a)10	13	113	Friedrich-Alf
53.52(a)11	13	113	Friedrich-Alf
53.52(b)			

National Fuel Gas Distribution Corporation
 Pennsylvania Division
 R-00061493 Index
 Referenced by Commission Regulations

	Historic Test Year Twelve Months Ended January 31, 2006	Future Test Year Twelve Months Ending January 31, 2007	
Commission Regulation	Exhibit Schedule	Exhibit Schedule	Witness

53.52(b)1	The specific reason for each increase or decrease.	13	1	113		Friedrich-Alf
53.52(b)2	The operating income statement of the utility for a 12-month period, the end of which may not be more than 120 days prior to the filing.	2	1	102	1	Friedrich-Alf
		13	1	113		Friedrich-Alf
53.52(b)3	A calculation of the number of customers, by tariff subdivision, whose bills will be increased.	3		103		Truitt
53.52(b)4	A calculation of the total increases, in dollars, by tariff subdivision, projected to an annual basis.	3		103		Truitt
53.52(b)5	A calculation of the number of customers, by tariff subdivision, whose bills will be decreased.	3		103		Truitt
53.52(b)6	A calculation of the total decreases, in dollars, by tariff subdivision, projected to an annual basis.	3		103		Truitt
53.52(c)	If a public utility files a tariff, revision, or supplement which it is calculated will increase the bills of a customer or a group of customers by an amount, when projected to an annual basis, exceeding 3% of the operating revenues of the utility - subsection (b)(4) divided by the operating revenues of the utility for a 12-month period as defined in subsection (b)(2) - or which it is calculated will increase the bills of 5% or more of the number of customers served by the utility - subsection (b)(3) divided by subsection (a)(2) - it shall submit to the Commission with the tariff, revision, or supplement, in addition to the statements required by subsections (a) and (b), all of the following information:					
53.52(c)1	A statement showing the utility's calculation of the rate of return earned in the 12-month period referred to in subsection (b)(2), and the anticipated rate of return to be earned when the tariff, revision, or supplement becomes effective. The rate base used in this calculation shall be supported by summaries of original cost for the rate of return calculation.	8		108		Friedrich-Alf
53.52(c)2	A detailed balance sheet of the utility as of the close of the period referred to in subsection (b)(2).	1	1	101		Anderson
53.52(c)3	A summary, by detailed plant accounts, of the book value of the property of the utility at the date of the balance sheet required by paragraph (2).	8		108		Friedrich-Alf
				109	3	Spanos
53.52(c)4	A statement showing the amount of the depreciation reserve, at the date of the balance sheet required by paragraph (2), applicable to the property, summarized as required by paragraph (3).	8		108		Friedrich-Alf
				109		Spanos
53.52(c)5	A statement of operating income, setting forth the operating revenues and expenses by detailed accounts for the 12-month period ending on the date of the balance sheet required by paragraph (2).	2	1	102	1	Friedrich-Alf
53.52(c)6	A brief description of a major change in the operating or financial condition of the utility occurring between the date of the balance sheet required by paragraph (2) and the date of transmittal of the	1	2	101		Anderson

Exhibit No. 13
 Schedule 3
 Witness: Friedrich-Alf
 Page 2

National Fuel Gas Distribution Corporation
 Pennsylvania Division
 R-00061493 Index
 Referenced by Commission Regulations

Historic Test Year
 Twelve Months Ended
January 31, 2006
 Exhibit Schedule

Future Test Year
 Twelve Months Ending
January 31, 2007
 Exhibit Schedule

Witness

Commission Regulation

	tariff, revision or supplement. As used in this paragraph, a major change is one which materially alters the operating or financial condition of the utility from that reflected in paragraphs (1) - (5).					
53.53.I.A	53.53.I. VALUATION A. ALL UTILITIES					
53.53. I.A.1	Provide a corporate history (include the dates of original incorporation, subsequent mergers and/or acquisitions). Indicate all counties and cities and other governmental subdivisions to which service is provided (including service areas outside the state), and the total population in the area served.	15	1	115		Suarez
53.53.I.A.2	Provide a schedule showing the measures of value and the rates of return at the original cost and trended original cost measures of value at the spot, three-year and five-year average price levels. All claims made on this exhibit should be cross-referenced to appropriate exhibits. Provide a schedule similar to the one listed above, reflecting respondent's final claim in its previous rate case.	8		108		Friedrich-Alf
53.53.I.A.3	Provide a description of the depreciation methods utilized in calculating annual depreciation amounts and depreciation reserves, together with a discussion of all factors which were considered in arriving at estimates of service life and dispersion by account. Provide dates of all field inspections and facilities visited.	9		109	1	Spanos
53.53.I.A.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).	9		109	1	Spanos
53.53.I.A.5	Provide a comparison of respondent's calculated depreciation reserve v. book reserve by account at the end of the test year.	9	2	109	2	Spanos
53.53.I.A.6	Supply a schedule by account and depreciable group showing the survivor curve and annual	9	3	109	3	Spanos

Exhibit No. 13
 Schedule 3
 Witness: Friedrich-Alf
 Page 3

National Fuel Gas Distribution Corporation
 Pennsylvania Division
 R-00061493 Index
 Referenced by Commission Regulations

Historic Test Year Twelve Months Ended <u>January 31, 2006</u>		Future Test Year Twelve Months Ending <u>January 31, 2007</u>	
Exhibit	Schedule	Exhibit	Schedule

Commission Regulation

Witness

	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.					
53.53.1.A.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.	9	4	109	4	Spanos
53.53.1.A.8	Provide a description of the trending methodology which was utilized. Identify all indexes which were used (include all backup workpapers) and the reasons particular indexes were chosen. If indexes were spliced, indicate which years were utilized in any splices. If indexes were composited, show all supporting calculations. Include any analysis made to "test" the applicability of any indexes. a. Supply a comprehensive statement of any changes made in the selection of trend factors or in the methodology used in the current rate filing compared to the most recent previous rate filing.	8		108		Friedrich-Alf
53.53.1.A.9	Provide an exhibit indicating the spot trended original cost at test year end by vintage by account and include applicable depreciation reserves. Include totals by account for all other trended measures of value.	8		108		Friedrich-Alf
53.53.1.A.10	Supply an exhibit indicating the percentages of undepreciated original cost which were trended with the following indexes: a. Boeckh. b. Handy-Whitman. c. Indexes developed from suppliers' prices.	8		108		Friedrich-Alf

National Fuel Gas Distribution Corporation
 Pennsylvania Division
 R-00061493 Index
 Referenced by Commission Regulations

Historic Test Year
 Twelve Months Ended
January 31, 2006
 Exhibit Schedule

Future Test Year
 Twelve Months Ending
January 31, 2007
 Exhibit Schedule

Witness

Commission Regulation

Commission Regulation	Historic Test Year Twelve Months Ended <u>January 31, 2006</u> Exhibit Schedule	Future Test Year Twelve Months Ending <u>January 31, 2007</u> Exhibit Schedule	Witness
d. Indexes developed from company records and company price histories. e. Construction equipment. f. Government statistical releases.			
53.53.I.A.11 Provide a table, showing the cumulative <i>trended depreciated original cost</i> (at the spot price level) 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. Trended original cost (at the spot price level) - the total surviving cost associated with each installation year from all plant accounts. c. Trended calculated depreciation reserve - the calculated depreciation reserve associated with each installation year from all plant accounts. d. Depreciated trended 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 figures in Column D.	8	108	Friedrich-Alf
53.53.I.A.12 If a claim is made for construction work in progress, include, in the form of an exhibit, the summary page from all work orders, amount expended at the end of the test year and anticipated in-service dates. Indicate if any of the construction work in progress will result in insurance recoveries, reimbursements, or retirements of existing facilities. Describe in exact detail the necessity of each project claimed if not detailed on the summary page from the work order. Include final completion date and estimated total amounts to be spent on each project. [These exhibits should be updated at the conclusion of these proceedings.]	8	2 108	2 Friedrich-Alf
53.53.I.A.13 If a claim is made for non-revenue producing construction work in progress, include, in the form of an exhibit, the summary page from all work orders, amount expended at the end of the test year and anticipated in-service dates. Indicate if any of the construction work in progress will result in insurance recoveries, reimbursements, or retirements of existing facilities. Describe in exact detail the necessity of each project claimed if not detailed on the summary page from the work order. Include final completion date and estimated total amounts to be spent on each project. [These exhibits should be updated at the conclusion of these proceedings.]	8	2 108	2 Friedrich-Alf
53.53.I.A.14 If a claim is made for plant held for future use, supply the following: a. A brief description of the plant or land site and its cost. b. Expected date of use for each item claimed.	8	108	Friedrich-Alf

National Fuel Gas Distribution Corporation
 Pennsylvania Division
 R-00061493 Index
 Referenced by Commission Regulations

	Historic Test Year Twelve Months Ended <u>January 31, 2006</u>	Future Test Year Twelve Months Ending <u>January 31, 2007</u>		Witness
	Exhibit Schedule	Exhibit Schedule		

Commission Regulation

		Historic Test Year Twelve Months Ended <u>January 31, 2006</u>	Future Test Year Twelve Months Ending <u>January 31, 2007</u>	Witness
		Exhibit Schedule	Exhibit Schedule	
	c. Explanation as to why it is necessary to acquire each item in advance of its date of use. d. Date when each item was acquired. e. Date when each item was placed in plant held for future use.			
53.53.1.A.15	If materials and supplies comprise part of the cash working capital claim, attach an exhibit showing the actual book balances for materials and supplies by month for the thirteen months prior to the end of the test year. Explain any abrupt changes in monthly balances. [Explain method of determining claim if other than that described above.]	8 3	108 3	Friedrich-Alf
53.53.1.A.16	If fuel stocks comprise part of the cash working capital claim, provide an exhibit showing the actual book balances (quantity and price) for the fuel inventories by type of fuel for the thirteen months prior to the end of the test year by location, station, etc. [Explain the method of determining claim if other than that described above.]	8 3	108 3	Friedrich-Alf
53.53.1.A.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.	9 5	109 5	Spanos
53.53.1.A.18	Explain in detail by statement or exhibit the appropriateness of claiming any additional items, not previously mentioned, in the measures of value.	8	108	Friedrich-Alf
53.53.1.C	<u>53.53.1. VALUATION</u> <u>C. GAS UTILITIES</u>			
53.53.1.C.1	Provide, with respect to the scope of operations of the utility, a description of all property, including an explanation of the system's operation, and all plans for any significant future expansion, modification, or other alteration of facilities. This description should include, but not be limited to the following: a. If respondent has various gas service areas, indicate if they are integrated, such that the gas supply is available to all customers. b. Provide all pertinent data regarding company policy related to the addition of new consumers in the company's service area. c. Explain how respondent obtains its gas supply, as follows: (i) Explain how respondent stores or manufactures gas; if applicable. (ii) State whether the company has peak shaving facilities. (iii) Provide details of coal-gasification programs, if any.	17	117	Polka

National Fuel Gas Distribution Corporation
 Pennsylvania Division
 R-00061493 Index
 Referenced by Commission Regulations

Historic Test Year Twelve Months Ended January 31, 2006		Future Test Year Twelve Months Ending January 31, 2007		Witness
Exhibit	Schedule	Exhibit	Schedule	

Commission Regulation

<u>Commission Regulation</u>		Exhibit	Schedule	Exhibit	Schedule	Witness
	(iv) Describe the potential for emergency purchases of gas. (v) Provide the amount of gas in MCF supplied by various suppliers in the test year (include a copy of all contracts). (vi) Provide the amount of gas in MCF supplied from company-owned wells during the test year. d. Provide plans for future gas supply, as follows: (i) Supply details of anticipated gas supply from respondent's near-term development of gas wells, if any. (ii) Provide gas supply agreements and well development ventures and identify the parties thereto. e. Indicate any anticipated curtailments and explain the reasons for the curtailments. f. Provide current data on any Federal Power Commission action or programs that may affect, or tend to affect, the natural gas supply to the gas utility.					
53.53.I.C.2	Provide an overall system map, including and labeling all measuring and regulating stations, storage facilities, production facilities, transmission and distribution mains, by size, and all interconnections with other utilities and pipelines.	15	2	115		Suarez
53.53.II.A	53.53.II. RATE OF RETURN A. ALL UTILITIES					
53.53.II.A.1	Provide capitalization and capitalization ratios for the last five-year period and projected through the next two years. (With short-term debt and without short-term debt.) (Company, Parent and System (consolidated)). a. Provide year-end interest coverages before and after taxes for the last three years and at latest date. (Indenture and SEC Bases.) (Company, Parent and System (consolidated)). b. Provide year-end preferred stock dividend coverages for last three years and at latest date (Charter and SEC bases).	401		401		Bauer
53.53.II.A.2	Provide latest quarterly financial report (Company and Parent).	402		402		Bauer
53.53.II.A.3	Provide latest Stockholder's Report (Company and Parent).	403		403		Bauer
53.53.II.A.4	Provide latest Prospectus (Company and Parent).	404		404		Bauer
53.53.II.A.5	Supply projected capital requirements and sources of Company, Parent and System (consolidated) for each of future three years.	405		405		Bauer

National Fuel Gas Distribution Corporation
 Pennsylvania Division
 R-00061493 Index
 Referenced by Commission Regulations

Historic Test Year Twelve Months Ended <u>January 31, 2006</u>	Future Test Year Twelve Months Ending <u>January 31, 2007</u>	Witness		
Exhibit	Schedule	Exhibit	Schedule	Witness

Commission Regulation

53.53.II.A.6	Provide a schedule of debt and preferred stock of Company, Parent and System (consolidated) as of test year-end and latest date, detailing for each issue (if applicable): a. Date of issue b. Date of maturity c. Amount issued d. Amount outstanding e. Amount retired f. Amount reacquired g. Gain on reacquisition h. Coupon rate i. Discount or premium at issuance j. Issuance expenses k. Net proceeds l. Sinking Fund requirements m. Effective interest rate n. Dividend rate o. Effective cost rate p. Total average weighted effective Cost Rate	406		406	Bauer
53.53.II.A.7	Supply financial data of Company and/or Parent for last five years: a. Earnings-price ratio (average) b. Earnings-book value ratio (per share basis) (avg. book value) c. Dividend yield (average) d. Earnings per share (dollars) e. Dividends per share (dollars) f. Average book value per share yearly g. Average yearly market price per share (monthly high-low basis) h. Pre-tax funded debt interest coverage i. Post-tax funded debt interest coverage j. Market price-book value ratio	407		407	Bauer
53.53.II.A.8	State amount of debt interest utilized for income tax calculations, and details of debt interest computations, under each of the following rate case bases:	7		107	Malachowski

National Fuel Gas Distribution Corporation
 Pennsylvania Division
 R-00061493 Index
 Referenced by Commission Regulations

Historic Test Year
 Twelve Months Ended
January 31, 2006
 Exhibit Schedule

Future Test Year
 Twelve Months Ending
January 31, 2007
 Exhibit Schedule

Witness

Commission Regulation

53.53.II.A.9	a. Actual test year b. Annualized test year-end c. Proposed test year-end State amount of debt interest utilized for income tax calculations which has been allocated from the debt interest of an affiliate, and details of the allocation, under each of the following rate case bases: a. Actual test year b. Annualized test year-end c. Proposed test year-end	7		107		Malachowski
53.53.II.A.10	Under Section 1552 of the Internal Revenue Code and Regulations 1.1552-1 thereunder, if applicable, Parent Company, in filing a consolidated income tax return for the group, must choose one of four options by which it must allocate total income tax liability of the group to the participating members to determine each member's tax liability to the federal government. (If this interrogatory is not applicable, so state.) a. State what option has been chosen by the group. b. Provide, in summary form, the amount of tax liability that has been allocated to each of the participating members in the consolidated income tax return. c. Provide a schedule, in summary form, of contributions, which were determined on the basis of separate tax return calculations, made by each of the participating members to the tax liability indicated in the consolidated group tax return. Provide total amounts of actual payments to the tax depository for the tax year, as computed on the basis of separate returns of members. d. Provide annual income tax return for group, and if income tax return shows net operating loss, provide details of amount of net operating loss allocated to the income tax returns of each of the members of the consolidated group.	7	2	107	2	Wagner
53.53.II.A.11	Provide AFUDC charged by company at test year-end and latest date, and explain method by which rate was calculated.	408		408		Bauer
53.53.II.A.12	Set forth provisions of Company's and Parent's charter and indentures (if applicable) which describe coverage requirements, limits on proportions of types of capital outstanding, and restrictions on dividend payouts.	409		409		Bauer
53.53.II.A.13	Attach copies of the summaries of the projected 2 year's Company's budgets (revenue, expense and capital).	13	2	113		Friedrich-Alf

National Fuel Gas Distribution Corporation
 Pennsylvania Division
 R-00061493 Index
 Referenced by Commission Regulations

	Historic Test Year Twelve Months Ended <u>January 31, 2006</u>	Future Test Year Twelve Months Ending <u>January 31, 2007</u>	
	Exhibit Schedule	Exhibit Schedule	Witness

Commission Regulation

53.53.II.A.14	Describe long-term debt reacquisitions by Company and Parent as follows: a. Reacquisitions by issue by year. b. Total gain on reacquisitions by issue by year. c. Accounting of gain for income tax and book purposes.	410		410	Bauer
53.53.II.A.15	Set forth amount of compensating bank balances required under each of the following rate base bases: a. Annualized test year operations. b. Operations under proposed rates.	411		411	Bauer
53.53.II.A.16	Provide the following information concerning compensating bank balance requirements for actual test year: a. Name of each bank. b. Address of each bank. c. Types of accounts with each bank (checking, savings, escrow, other services, etc.). d. Average Daily Balance in each account. e. Amount and percentage requirements for compensating bank balance at each bank. f. Average daily compensating bank balance at each bank. g. Documents from each bank explaining compensating bank balance requirements. h. Interest earned on each type of account.	411		411	Bauer
53.53.II.A.17	Provide the following information concerning bank notes payable for actual test year: a. Line of Credit at each bank. b. Average daily balances of notes payable to each bank, by name of bank. c. Interest rate charged on each bank note (Prime rate, formula rate or other). d. Purpose of each bank note (e.g., construction, fuel storage, working capital, debt retirement). e. Prospective future need for this type of financing	412		412	Bauer
53.53.II.A.18	Set forth amount of total cash (all cash accounts) on hand from balance sheets for last 24-calendar months preceding test year-end.	1	3	101	Anderson
53.53.II.A.19	Submit details on Company or Parent common stock offerings (past 5 years to present) as follows: a. Date of Prospectus b. Date of offering c. Record date d. Offering period-dates and number of days	413		413	Bauer

Exhibit No. 13
 Schedule 3
 Witness: Friedrich-Air
 Page 10

National Fuel Gas Distribution Corporation
 Pennsylvania Division
 R-00061493 Index
 Referenced by Commission Regulations

	Historic Test Year Twelve Months Ended <u>January 31, 2006</u>	Future Test Year Twelve Months Ending <u>January 31, 2007</u>	
	Exhibit Schedule	Exhibit Schedule	Witness

Commission Regulation

	e. Amount and number of share of offering f. Offering ratio (if rights offering) g. Per cent subscribed h. Offering price i. Gross proceeds per share j. Expenses per share k. Net proceeds per share (i-j) l. Market price per share 1. At record date 2. At offering date 3. One month after close of offering m. Average market price during offering 1. Price per share 2. Rights per share-average value of rights n. Latest reported earnings per share at time of offering o. Latest reported dividends at time of offering					
53.53.II.A.20	Provide latest available balance sheet and income statement for Company, Parent and System (consolidated).	414		414		Bauer
53.53.II.A.21	Provide Original Cost, Trended Original Cost and Fair Value rate base claims.	8		108		Friedrich-Alf
53.53.II.A.22	Provide Operating Income claims under: (i) Present rates (ii) Pro forma present rates (annualized & normalized) (iii) Proposed rates (annualized & normalized) b. Provide Rate of Return on Original Cost and Fair Value claims under: (i) Present rates (ii) Pro forma present rates (iii) Proposed rates	2	2	102	1	Friedrich-Alf
53.53.II.A.23	List details and sources of "Other Property and Investments," "Temporary Cash Investments and "Working Funds" on test year-end balance sheet.	1	4	101		Anderson
53.53.II.A.24	Attach chart explaining Company's corporate relationship to its affiliates (System Structure).	15	3	115		Suarez
53.53.II.A.25	If the utility plans to make a formal claim for a specific allowable rate of return, provide the	400		400		Hanley

National Fuel Gas Distribution Corporation
 Pennsylvania Division
 R-00061493 Index
 Referenced by Commission Regulations

Historic Test Year Twelve Months Ended January 31, 2006		Future Test Year Twelve Months Ending January 31, 2007	
Exhibit	Schedule	Exhibit	Schedule

Commission Regulation

Witness

	following data in statement or exhibit form: a. Claimed capitalization and capitalization ratios with supporting data. b. Claimed cost of long-term debt with supporting data. c. Claimed cost of short-term debt with supporting data. d. Claimed cost of total debt with supporting data. e. Claimed cost of preferred stock with supporting data. f. Claimed cost of common equity with supporting data.					
53.53.II.A.26	Provide the following income tax data: a. Consolidated income tax adjustments, if applicable. b. Interest for tax purposes (basis).	7		107		Malachowski
				107	2	Wagner
<u>53.53.II.C</u>	<u>53.53.II. RATE OF RETURN</u> <u>C. GAS UTILITIES</u>					
53.53.II.C.1	Provide test year monthly balances for "Current Gas Storage" and notes financing such storage.	1	5	101		Anderson
<u>53.53.III.A</u>	<u>53.53.III. BALANCE SHEET AND OPERATING STATEMENT</u> <u>A. ALL UTILITIES</u>					
53.53.III.A.1	Provide a comparative balance sheet for the test year and the preceding year which corresponds with the test year date.	1	1	101		Anderson
53.53.III.A.2	Set forth the major items of Other Physical Property, Investments in Affiliated Companies and Other Investments.	1	6	101		Anderson
53.53.III.A.3	Supply the amounts and purpose of Special Cash Accounts of all types, such as: a. Interest and Dividend Special Deposits. b. Working Funds other than general operating cash accounts. c. Other special cash accounts and amounts (Temporary cash investments).	1	7	101		Anderson
53.53.III.A.4	Describe the nature and/or origin and amounts of notes receivable, accounts receivable from associated companies, and any other significant receivables, other than customer accounts, which appear on balance sheet.	1	8	101		Anderson
53.53.III.A.5	Provide the amount of accumulated reserve for uncollectible accounts, method and rate of accrual, amounts accrued, and amounts written-off in each of the last three years.	1	9	101		Anderson
53.53.III.A.6	Provide a list of prepayments and give an explanation of special prepayments.	1	10	101		Anderson
53.53.III.A.7	Explain in detail any other significant (in amount) current assets listed on balance sheet.	1	11	101		Anderson

National Fuel Gas Distribution Corporation
 Pennsylvania Division
 R-00061493 Index
 Referenced by Commission Regulations

Historic Test Year		Future Test Year	
Twelve Months Ended		Twelve Months Ending	
January 31, 2006		January 31, 2007	
Exhibit	Schedule	Exhibit	Schedule

Commission Regulation

Witness

53.53.III.A.8	Explain in detail, including the amount and purpose, the deferred asset accounts that currently operate to effect or will at a later date effect the operating account supplying: a. Origin of these accounts. b. Probable changes to this account in the near future. c. Amortization of these accounts currently charged to operations or to be charged in the near future. d. Method of determining yearly amortization for the following accounts: -Temporary Facilities -Miscellaneous Deferred Debits -Research and Development -Property Losses -Any other deferred accounts that effect operating results.	1	12	101		Anderson
53.53.III.A.9	Explain the nature of accounts payable to associated companies, and note amounts of significant items.	1	13	101		Anderson
53.53.III.A.10	Provide details of other deferred credits as to their origin and disposition policy (e.g. - amortization).	1	14	101		Anderson
53.53.III.A.11	Supply basis for Injury and Damages reserve and amortization thereof.	1	15	101		Anderson
53.53.III.A.12	Provide details of any significant reserves, other than depreciation, bad debt, injury and damages, appearing on balance sheet.	1	16	101		Anderson
53.53.III.A.13	Provide an analysis of unappropriated retained earnings for the test year and three preceding calendar years.	1	17	101		Anderson
53.53.III.A.14	Provide schedules and data in support of the following working capital items: a. Prepayments - List and identify all items b. Federal Excise Tax accrued and prepaid c. Federal Income Tax accrued or prepaid d. Pa. State Income Tax accrued or prepaid e. Pa. Gross Receipts Tax accrued or prepaid f. Pa. Capital Stock Tax accrued or prepaid g. Pa. Public Utility Realty Tax accrued or prepaid h. State sales tax accrued or prepaid i. Payroll taxes accrued or prepaid	8	3	108	3	Friedrich-Alf

National Fuel Gas Distribution Corporation
 Pennsylvania Division
 R-00061493 Index
 Referenced by Commission Regulations

Historic Test Year
 Twelve Months Ended
January 31, 2006
 Exhibit Schedule

Future Test Year
 Twelve Months Ending
January 31, 2007
 Exhibit Schedule

Witness

Commission Regulation

	i. <u>Any adjustment related to the above items for ratemaking purposes.</u>					
53.53.III.A.15	Supply an exhibit supporting the claim for working capital requirement based on the lead-lag method. a. Pro forma expenses and revenues are to be used in lieu of book data for computing lead-lag days. b. Respondent must either include sales for resale and related expenses in revenues and in expenses or exclude from revenues and expenses. Explain procedures followed (exclude telephone).	8	4	108	4	Truitt
53.53.III.A.16	Provide detailed calculations showing the derivation of the tax liability offset against gross cash working capital requirements.	8	4	108	4	Truitt
3.53.III.A.17	Prepare a Statement of Income for the various time frames of the rate proceeding including: Col. 1-Book recorded statement for the test year. 2-Adjustments to book record to annualize and normalize under present rates. 3-Income statement under present rates after adjustment in Col. 2 4-Adjustment to Col. 3 for revenue increase requested. 5-Income statement under requested rates. a. Expenses may be summarized by the following expense classifications for purposes of this statement: Operating Expenses (by category) Depreciation Amortization	2	3	102	1	Friedrich-Alf

National Fuel Gas Distribution Corporation
 Pennsylvania Division
 R-00061493 Index
 Referenced by Commission Regulations

Historic Test Year
 Twelve Months Ended
January 31, 2006
 Exhibit Schedule

Future Test Year
 Twelve Months Ending
January 31, 2007
 Exhibit Schedule

Witness

Commission Regulation

		2	4			Anderson
53.53.III.A.18	Provide comparative operating statements for the test year and the immediately preceding 12 months showing increases and decreases between the two periods. These statements should supply detailed explanation of the causes of the major variances between the test year and preceding year by detailed account number.	2	5			Anderson
				102	1	Friedrich-Alf

National Fuel Gas Distribution Corporation
 Pennsylvania Division
 R-00061493 Index
 Referenced by Commission Regulations

Historic Test Year Twelve Months Ended <u>January 31, 2006</u>	Future Test Year Twelve Months Ending <u>January 31, 2007</u>
Exhibit Schedule	Exhibit Schedule

Commission Regulation

Witness

53.53.III.A.19	List extraordinary property losses as a separate item, not included in operating expenses or depreciation and amortization. Sufficient supporting data must be provided.	13	5		113	Anderson
53.53.III.A.20	Supply detailed calculations of amortization of rate case expense, including supporting data for outside services rendered. Provide the items comprising the rate case expense claim (include the actual billings or invoices in support of each kind of rate case expense), the items comprising the actual expenses of prior rate cases and the unamortized balances.	4	4		104	Friedrich-Alf
53.53.III.A.21	Submit detailed computation of adjustments to operating expenses for salary, wage and fringe benefit increases (union and non-union merit, progression, promotion and general) granted during the test year and six months subsequent to the test year. Supply data showing for the test year: a. Actual payroll expense (regular and overtime separately) by categories of operating expenses, i.e., maintenance, operating transmission, distribution, other. b. Date, percentage increase, and annual amount of each general payroll increase during the test year. c. Dates and annual amounts of merit increases or management salary adjustments. d. Total annual payroll increases in the test year. e. Proof that the actual payroll plus the increases equal the payroll expense claimed in the supporting data (by categories of expenses). f. Detailed list of employee benefits and cost thereof for union and non-union personnel. Any specific benefits for executives and officers should also be included, and cost thereof. g. Support the annualized pension cost figures. (i) State whether these figures include any unfunded pension costs. Explain. (ii) Provide latest actuarial study used for determining pension accrual rates. h. Submit a schedule showing any deferred income and consultant fee to corporate officers or employees.	4	5		104	Friedrich-Alf
		4	6			Friedrich-Alf
		4	7			Friedrich-Alf
53.53.III.A.22	Supply an exhibit showing an analysis, by functional accounts, of the charges by affiliates (Service Corporations, etc.) for services rendered included in the operating expenses of the filing company for the test year and for the 12-month period ended prior to the test year: a. Supply a copy of contracts, if applicable. b. Explain the nature of the services provided. c. Explain basis on which charges are made.	4	11		104	Anderson

National Fuel Gas Distribution Corporation
 Pennsylvania Division
 R-00061493 Index
 Referenced by Commission Regulations

Historic Test Year		Future Test Year	
Twelve Months Ended		Twelve Months Ending	
January 31, 2006		January 31, 2007	
Exhibit	Schedule	Exhibit	Schedule

Commission Regulation

Witness

Commission Regulation	Historic Test Year Twelve Months Ended January 31, 2006 Exhibit	Schedule	Future Test Year Twelve Months Ending January 31, 2007 Exhibit	Schedule	Witness
d. If charges allocated, identify allocation factors used. e. Supply the components and amounts comprising the expense in this account. f. Provide details of initial source of charge and reason thereof.					
53.53.III.A.23 Describe costs relative to leasing equipment, computer rentals, and office space, including terms and conditions of the lease. State method for calculating monthly or annual payments.	4	12	104	9	Anderson
53.53.III.A.24 Submit detailed calculations (or best estimates) of the cost resulting from major storm damage.	4	13	104	9	Anderson
53.53.III.A.25 Submit details of expenditures for advertising (National and Institutional and Local media). Provide a schedule of advertising expense by major media categories for the test year and the prior two comparable years with respect to: a. Public health and safety b. Conservation of energy c. Explanation of Billing Practices, Rates, etc. d. Provision of factual and objective data programs in educational institutions e. Other advertising programs f. Total advertising expense	4	8	104	6	Friedrich-Alf
53.53.III.A.26 Provide a list of reports, data, or statements requested by and submitted to the Commission during and subsequent to the test year.	14	1	114	1	Suarez
53.53.III.A.27 Prepare a detailed schedule for the test year showing types of social and service organization memberships paid for by the Company and the cost thereof.	4	14	104	9	Anderson
53.53.III.A.28 Submit a schedule showing, by major components, the expenditures associated with Outside Services Employed, Regulatory Commission Expenses and Miscellaneous General Expenses, for the test year and prior two comparable years.	4	14	104	9	Anderson
53.53.III.A.29 Submit details of information covering research and development expenditures, including major projects within the company and forecasted company programs.	4	9	104	7	Friedrich-Alf
53.53.III.A.30 Provide a detailed schedule of all charitable and civic contributions by recipient and amount for the test year.	4	15	104	9	Anderson
53.53.III.A.31 Provide a detailed analysis of Special Services-Account 795.	4	14	104	9	Anderson
53.53.III.A.32 Provide a detailed analysis of Miscellaneous General Expense-Account No. 801.	4	14	104	9	Anderson
53.53.III.A.33 Provide a labor productivity schedule.	4	10	104	8	Friedrich-Alf
53.53.III.A.34 List and explain all non-recurring abnormal or extraordinary expenses incurred in the test year	4	16	104	9	Anderson

National Fuel Gas Distribution Corporation
 Pennsylvania Division
 R-00061493 Index
 Referenced by Commission Regulations

Historic Test Year
 Twelve Months Ended
January 31, 2006
 Exhibit Schedule

Future Test Year
 Twelve Months Ending
January 31, 2007
 Exhibit Schedule

Commission Regulation

Witness

	which will not be present in future years.					
53.53.III.A.35	List and explain all expenses included in the test year which do not occur yearly but are of a nature that they do occur over an extended period of years. (e.g.,- Non-yearly maintenance programs, etc.) (Responses shall be submitted and identified as exhibits.)	4	16	104	9	Anderson
53.53.III.A.36	Using the adjusted year's expenses under present rates as a base, give detail necessary for clarification of all expense adjustments. Give clarifying detail for any such adjustments that occur due to changes in accounting procedure, such as charging a particular expense to a different account than was used previously. Explain any extraordinary declines in expense due to such change of account use.	4	16	104	9	Anderson
53.53.III.A.37	Indicate the expenses that are recorded in the test year, which are due to the placement in operating service of major plant additions or the removal of major plant from operating service, and estimate the expense that will be incurred on a full-year's operation.	4	16	104	9	Anderson
53.53.III.A.38	Submit a statement of past and anticipated changes, since the previous rate case, in major accounting procedures.	4	16	104	9	Anderson
53.53.III.A.39	Identify the specific witness for all statements and schedules of revenues, expenses, taxes, property, valuation, etc.	13	3	113		Friedrich-Alf
53.53.III.A.40	Adjustments which are estimated shall be fully supported by basic information reasonably necessary.	13	4	113		Friedrich-Alf
53.53.III.A.41	Submit a statement explaining the derivation of the amounts used for projecting future test year level of operations and submit appropriate schedules supporting the projected test year level of operations.	13	4	113		Friedrich-Alf
53.53.III.A.42	If a company has separate operating divisions, an income statement must be shown for each division, plus an income statement for company as a whole.	2	6			Anderson
				102	1	Friedrich-Alf
53.53.III.A.43	If a company's business extends into different states or jurisdictions, then statements must be shown listing Pennsylvania jurisdictional data, other state data and federal data separately and jointly (Balance sheets and operating accounts).	2	6			Friedrich-Alf
				102	1	Friedrich-Alf
53.53.III.A.44	Ratios, percentages, allocations and averages used in adjustments must be fully supported and identified as to source.	13	4	113		Friedrich-Alf
53.53.III.A.45	Provide an explanation of any differences between the basis or procedure used in allocations of	13	4	113		Friedrich-Alf

National Fuel Gas Distribution Corporation
 Pennsylvania Division
 R-00061493 Index
 Referenced by Commission Regulations

Historic Test Year Twelve Months Ended <u>January 31, 2006</u>		Future Test Year Twelve Months Ending <u>January 31, 2007</u>	
Exhibit	Schedule	Exhibit	Schedule

Commission Regulation

Witness

	revenues, expenses, depreciation and taxes in the current rate case and that used in the prior rate case.				
53.53.III.A.46	Supply a copy of internal and independent audit reports of the test year and prior calendar year, noting any exceptions and recommendations and disposition thereof.	13	4	113	Friedrich-Alf
53.53.III.A.47	Submit a schedule showing rate of return on facilities allocated to serve wholesale customers.	11		111	Truitt
53.53.III.A.48	Provide a copy of the latest capital stock tax report and the latest capital stock tax settlement.	6	2	106	2 Malachowski
53.53.III.A.49	Submit details of calculations for Taxes, Other than Income where a company is assessed taxes for doing business in another state, or on its property located in another state.	6	2	106	2 Malachowski
53.53.III.A.50	Provide a schedule of federal and Pennsylvania taxes, other than income taxes, calculated on the basis of test year per books, pro forma at present rates, and pro forma at proposed rates, to include the following categories: a. social security b. unemployment c. capital stock d. public utility realty e. PUC assessment f. other property g. any other appropriate categories	6	1	106	1 Friedrich-Alf
53.53.III.A.51	Submit a schedule showing for the last five years the income tax refunds, plus interest (net of taxes), received from the federal government due to prior years' claims.	7		107	Malachowski
53.53.III.A.52	Provide detailed computations showing the deferred income taxes derived by using accelerated tax depreciation applicable to post-1969 utility property increases productive capacity, and ADR rates on property. (Separate between state and federal; also, rate used)	7		107	Malachowski
	a. State whether tax depreciation is based on all rate base items claimed as of the end of the test year, and whether it is the annual tax depreciation at the end of the test year. b. Reconcile any difference between the deferred tax balance, as shown as a reduction to measures of value (rate base), and the deferred tax balance as shown on the balance sheet.			108	5 Malachowski
53.53.III.A.53	Submit a schedule showing a breakdown of the deferred income taxes by state and federal per books, pro-forma existing rates, and under proposed rates.	7		107	Malachowski
53.53.III.A.54	Submit a schedule showing a breakdown of accumulated investment tax credits (3 percent, 4	7		107	Malachowski

National Fuel Gas Distribution Corporation
 Pennsylvania Division
 R-00061493 Index
 Referenced by Commission Regulations

Historic Test Year
 Twelve Months Ended
January 31, 2006
 Exhibit Schedule

Future Test Year
 Twelve Months Ending
January 31, 2007
 Exhibit Schedule

Witness

Commission Regulation

	percent, 7 percent, 10 percent and 11 percent), together with details of methods used to write-off the unamortized balances.				
53.53.III.A.55	Submit a schedule showing the adjustments for taxable net income per books (including below-the-line items) and pro-forma under existing rates, together with an explanation of any difference between the adjustments. Indicate charitable donations and contributions in the tax calculation for rate making purposes.	7		107	Malachowski
53.53.III.A.56	Submit detailed calculations supporting taxable income before state and federal income taxes where the income tax is subject to allocation due to operations in another state, or due to operation of other taxable utility or non-utility business, or by operating divisions or areas.	7		107	Malachowski
53.53.III.A.57	Submit detailed calculations showing the derivation of deferred income taxes for amortization of repair allowance if such policy is followed. [Note: Submit additional schedules if the company has more than one accounting area.]	7		107	Malachowski
53.53.III.A.58	Furnish a breakdown of major items comprising prepaid and deferred income tax charges and other deferred income tax credits and reserves by accounting areas.	7		107	Malachowski
53.53.III.A.59	Provide details of the Federal Surtax Credit allocated to the Pennsylvania jurisdictional area, if applicable.	7		107	Malachowski
53.53.III.A.60	Explain the reason for the use of cost of removal of any retired plant figures in the income tax calculations.	7		107	Malachowski
53.53.III.A.61	Submit the corresponding data applicable to Pennsylvania Corporate Income Tax deferment. a. Show the amounts of straight line tax depreciation and accelerated tax depreciation, the difference between which gave rise to the normalizing tax charged back to the test year operating statement. b. Show normalization for both Federal and State Income Taxes. c. Show tax rates used to calculate tax deferment amount.	7		107	Malachowski
53.53.III.A.62	Provide the accelerated tax depreciation and the book depreciation used to calculate test year deferrals in amounts segregated as follows: For: a. Property installed prior to 1970. b. Property installed subsequent to 1969 (indicate increasing capacity additions and nonincreasing capacity additions).	7		107	Malachowski

National Fuel Gas Distribution Corporation
 Pennsylvania Division
 R-00061493 Index
 Referenced by Commission Regulations

Historic Test Year Twelve Months Ended <u>January 31, 2006</u>		Future Test Year Twelve Months Ending <u>January 31, 2007</u>		<u>Witness</u>
<u>Exhibit</u>	<u>Schedule</u>	<u>Exhibit</u>	<u>Schedule</u>	

Commission Regulation

<u>Commission Regulation</u>		<u>Exhibit</u>	<u>Schedule</u>	<u>Exhibit</u>	<u>Schedule</u>	<u>Witness</u>
53.53.III.A.63	State whether all tax savings due to accelerated depreciation on property installed prior to 1970 have been passed through to income. (If not, explain).	7		107		Malachowski
53.53.III.A.64	Show any income tax loss/gain carryovers from previous years that may effect test year income taxes or future year income taxes. Show loss/gain carryovers by years of origin and amounts remaining by years at the end of the test year.	7		107		Malachowski
53.53.III.A.65	State whether the company eliminates any tax savings by the payment of actual interest on construction work in progress not in rate base claim. If response is affirmative: a. Set forth amount of construction claimed in this tax savings reduction. Explain the basis for this amount. b. Explain the manner in which the debt portion of this construction is determined for purposes of the deferral calculations. c. State the interest rate used to calculate interest on this construction debt portion, and the manner in which it is derived. d. Provide details of calculation to determine tax saving reduction. State whether state taxes are increased to reflect the construction interest elimination.	7		107		Malachowski
53.53.III.A.66	Provide a detailed analysis of Taxes Accrued per books as of the test year date. Also supply the basis for the accrual and the amount of taxes accrued monthly.	7		107		Malachowski
53.53.III.A.67	For the test year as recorded on test year operating statement: a. Supply the amount of federal income taxes actually paid. b. Supply the amount of the federal income tax normalizing charge to tax expense due to excess of accelerated tax depreciation over book depreciation. c. Supply the normalizing tax charge to federal income taxes for the 10% Job Development Credit during test year. d. Provide the amount of the credit of federal income taxes due to the amortization or normalizing yearly debit to the reserve for the 10% Job Development Credit. e. Provide the amount of the credit to federal income taxes for the normalizing of any 3% Investment Tax Credit Reserve that may remain on the utility books.	7		107		Malachowski
53.53.III.A.68	Provide the debit and credit in the test year to the Deferred Taxes due to Accelerated Depreciation for federal income tax, and provide the debit and credit for the Job Development Credits (whatever account) for test year.	7		107		Malachowski

National Fuel Gas Distribution Corporation
 Pennsylvania Division
 R-00061493 Index
 Referenced by Commission Regulations

Historic Test Year		Future Test Year	
Twelve Months Ended		Twelve Months Ending	
January 31, 2006		January 31, 2007	
Exhibit	Schedule	Exhibit	Schedule

Commission Regulation

Witness

53.53.III.A.69	Reconcile all data given in answers to questions on income taxes charged on the test year operating statement with regard to income taxes paid, income taxes charged because of normalization and credits due to yearly write-offs of past years' income tax deferrals, and from normalization of investment tax and development credits. (Both state and federal income taxes.)	7	1	107	1	Malachowski
53.53.III.A.70	With respect to determination of income taxes, federal and state: a. Show income tax results of the annualizing and normalizing adjustments to the test year record before any rate increase. b. Show income taxes for the annualized and normalized test year. c. Show income tax effect of the rate increase requested. d. Show income taxes for the normalized and annualized test year after application of the full rate increase. [It is imperative that continuity exists between the income tax calculations as recorded for the test year and the final income tax calculation under proposed rates. If the company has more than one accounting area, then additional separate worksheets must be provided in addition to those for total company.]	7	1	107	1	Malachowski
53.53.III.A.71	In adjusting the test year to an annualized year under present rates, explain any changes that may be due to book or tax depreciation change and to debits and credits to income tax expense due to accelerated depreciation, deferred taxes, job development credits, tax refunds or other items. (The above refers only the adjustments going from recorded test year to annualized test year).	7	1	107	1	Malachowski
53.53.III.E	53.53.III. BALANCE SHEET AND OPERATING STATEMENT F. GAS UTILITIES					
53.53.III.E.1	If Unrecovered Fuel Cost policy is implemented, provide the following: a. State manner in which amount of Unrecovered Fuel Cost on balance sheet at the end of the test year was determined, and the month in test year in which such fuel expense was actually incurred. Provide amount of adjustment made on the rate case operating account for test year-end unrecovered fuel cost. (If different than balance sheet amount, explain.) b. Provide amount of Unrecovered Fuel Cost that appeared on the balance sheet at the opening date of the test year, and the manner in which it was determined. State whether this amount is in the test year operating account.	1	18	101		Anderson
53.53.III.E.2	Provide details of items and amounts comprising the accounting entries for Deferred Fuel Cost at the beginning and end of the test year.	1	18	101		Anderson

National Fuel Gas Distribution Corporation
 Pennsylvania Division
 R-00061493 Index
 Referenced by Commission Regulations

Historic Test Year Twelve Months Ended <u>January 31, 2006</u>		Future Test Year Twelve Months Ending <u>January 31, 2007</u>	
Exhibit	Schedule	Exhibit	Schedule

Commission Regulation

Witness

Commission Regulation	Historic Test Year Twelve Months Ended <u>January 31, 2006</u>	Future Test Year Twelve Months Ending <u>January 31, 2007</u>	Witness
Exhibit	Schedule	Exhibit	Schedule
53.53.III.E.3	10	7	110 7 Zablonki
53.53.III.E.4	3		103 Truitt
53.53.III.E.5	12	1	112 1 Suarez
53.53.III.E.6	3		103 Truitt
53.53.III.E.7	16		116 Frank
53.53.III.E.8	3		103 Truitt
53.53.III.E.9	3		103 Truitt
53.53.III.E.10	3		103 Truitt
53.53.III.E.11	3		103 Truitt
53.53.III.E.12	10	1	110 1 Zablonki
53.53.III.E.13	3		103 Truitt
53.53.III.E.14	3		103 Truitt

National Fuel Gas Distribution Corporation
 Pennsylvania Division
 R-00061493 Index
 Referenced by Commission Regulations

Historic Test Year Twelve Months Ended <u>January 31, 2006</u>		Future Test Year Twelve Months Ending <u>January 31, 2007</u>		Witness
Exhibit	Schedule	Exhibit	Schedule	

Commission Regulation

	<p>(i) For each major classification of customers</p> <p>(a) MCF sales</p> <p>(b) Dollar Revenues</p> <p>(c) Forfeited Discounts (Total if not available by classification)</p> <p>(d) Other and Miscellaneous revenues that are to be taken into the utility operating account along with their related costs and expenses.</p> <p>(ii) A detailed explanation of all annualizing and normalizing adjustments showing method utilized and amounts and rates used in calculation to arrive at adjustment.</p> <p>(iii) Segregate, from recorded revenues from the test year, the amount of revenues that are contained therein, by appropriate revenue categories, from:</p> <p>(a) Fuel Adjustment Surcharge</p> <p>(b) State Tax Surcharge</p> <p>(c) Any other surcharge being used to collect revenues.</p> <p>(d) Provide explanations if any of the surcharges are not applicable to respondent's operations.</p> <p>[The schedule should also show number of customers and unit of sales (Mcf), and should provide number of customers by service classification at beginning and end of test year.]</p> <p>b. Provide details of sales for resale, based on periods five years before and projections for five years after the test year, and for the test year. List customers, Mcf sold, revenues received, source of Mcf sold (storage gas, pipeline gas, manufactured gas, natural or synthetic), contracted or spot sales, whether sales are to affiliated companies, and any other pertinent information.</p>					
53.53.III.E.15	<p>State manner in which revenues are being presented for ratemaking purposes:</p> <p>a. Accrued Revenues</p> <p>b. Billed Revenues</p> <p>c. Cash Revenues</p> <p>Provide details of the method followed.</p>	3		103		Truitt
53.53.III.E.16	<p>If revenue accruing entries are made on the books at end of each fiscal period, give entries made accordingly at the end of the test year and at the beginning of the year. State whether they are reversed for ratemaking purposes.</p>	2	7			Anderson
				102	1	Friedrich-Alf
53.53.III.E.17	<p>State whether any adjustments have been made to expenses in order to present such expenses</p>	4	1	104	1	Friedrich-Alf

National Fuel Gas Distribution Corporation
 Pennsylvania Division
 R-00061493 Index
 Referenced by Commission Regulations

Historic Test Year Twelve Months Ended <u>January 31, 2006</u>		Future Test Year Twelve Months Ending <u>January 31, 2007</u>	
Exhibit	Schedule	Exhibit	Schedule

Commission Regulation

Witness

	on a basis comparable to the manner in which revenues are presented in this proceeding (i.e. – accrued, billed or cash).	4	2	104	2	Friedrich-Alf
53.53.III.E.18	<p>If the utility has a Fuel Adjustment Clause:</p> <p>a. State the base fuel cost per MCF chargeable against basic customers' rates during the test year. If there was any change in this basic fuel charge during the test year, give details and explanation thereof.</p> <p>b. State the amount in which the fuel adjustment clause cost per MCF exceeds the fuel cost per MCF charged in base rates at the end of the test year.</p> <p>c. If fuel cost deferral is used at the end of the test year, give</p> <p>(i) The amount of deferred fuel cost contained in the operating statement that was deferred from the 12-month operating period immediately preceding the test year.</p> <p>(ii) The amount of deferred fuel cost that was removed from the test period and deferred to the period immediately following the test year.</p> <p>d. State the amount of Fuel Adjustment Clause revenues credited to the test year operating account.</p> <p>e. State the amount of fuel cost charged to the operating expense account in the test year which is the basis of Fuel Adjustment Clause billings to customers in that year. Provide summary details of this charge.</p> <p>f. From the recorded test year operating account, remove the Fuel Adjustment Clause Revenues. Also remove from the test year recorded operating account the excess of fuel cost over base rate fuel charges, which is the basis for the Fuel Adjustment charges. Explain any difference between FAC Revenues and excess fuel costs. [The above is intended to limit the operating account to existing customers' base rate revenues and expense deductions relative thereto].</p>	12	2	112	2	Suarez
53.53.III.E.19	Provide growth patterns of usage and customer numbers per rate class, using historical and projected data.	10	2	110	2	Zablonski
53.53.III.E.20	Provide, for test year only, a schedule by tariff rates and by service classifications showing proposed increase and percent of increase.	3		103		Truitt
53.53.III.E.21	If a gas company is affiliated with another utility segment, such as a water or electric segment, explain the effects, if any, upon allocation factors used in the gas rate filing of current or recent rate increases allowed to the other utility segment (or segments) of the company.	2	8			Anderson
				102	1	Friedrich-Alf

National Fuel Gas Distribution Corporation
 Pennsylvania Division
 R-00061493 Index
 Referenced by Commission Regulations

Historic Test Year		Future Test Year		
Twelve Months Ended		Twelve Months Ending		
January 31, 2006		January 31, 2007		
Exhibit	Schedule	Exhibit	Schedule	Witness

Commission Regulation

53.53.III.E.22	Provide supporting data detailing curtailment adjustments, procedures and policies.	10	3	110	3	Zablonski
53.53.III.E.23	Submit a schedule showing fuel cost in excess of base compared to fuel cost recovery for the period two months prior to test year and the test year.	12	3	112	2	Suarez
53.53.III.E.24	Supply a detailed analysis of Purchased Gas for the test year and the twelve month period prior to the test year.	12	4	112	2	Suarez
53.53.III.E.25	Submit calculations supporting energy cost per MCF and operating ratio used to determine increase in costs other than production to serve additional load.	12	4	112	2	Suarez
53.53.III.E.26	Submit detailed calculations for bulk gas transmission service costs under supply and/or interconnection agreements.	12	4	112	2	Suarez
53.53.III.E.27	Submit a schedule for gas producing units retired or scheduled for retirement subsequent to the test year showing station, units, MCF capacity, hours of operation during test year, net output produced and cents/MCF of maintenance and fuel expenses.	13	6			Anderson
				113		Friedrich-Alf
53.53.III.E.28	Provide a statement explaining the details of firm gas purchase (long-term) contracts with affiliated and nonaffiliated utilities, including determination of costs, terms of contract, and other pertinent information.	17		117		Polka
53.53.III.E.29	Provide intrastate operations percentages by expense categories for two years prior to the test year.	4	17	104	9	Anderson
53.53.III.E.30	Provide a schedule showing suppliers, MCF purchased, cost (small purchases from independent suppliers may be grouped); emergency purchases, listing same information; curtailments during the year; gas put into and taken out of storage; line loss, and any other gas input or output not in the ordinary course of business.	12	4	112	2	Suarez
53.53.III.E.31	Provide a schedule showing the determination of the fuel costs included in the base cost of fuel.	12	5	112	2	Suarez
53.53.III.E.32	Provide a schedule showing the calculation of any deferred fuel costs shown in Account 174. Also, explain the accounting, with supporting detail, for any associated income taxes.	1	19	101		Anderson
53.53.III.E.33	Submit a schedule showing maintenance expenses, gross plant and the relation of maintenance expenses thereto as follows: (i) Gas Production Maintenance Expenses per MCF production, per \$1,000 MCF production, and per \$1,000 of Gross Production Plant; (ii) Transmission Maintenance Expenses per MMCF mile and per \$1,000 of Gross Transmission Plant;	4	18	104	9	Anderson

National Fuel Gas Distribution Corporation
 Pennsylvania Division
 R-00061493 Index
 Referenced by Commission Regulations

Historic Test Year
 Twelve Months Ended
January 31, 2006
 Exhibit Schedule

Future Test Year
 Twelve Months Ending
January 31, 2007
 Exhibit Schedule

Witness

Commission Regulation

	(iii) Distribution Maintenance Expenses per customer and per \$1,000 of Gross Distribution Plant; (iv) Storage Maintenance Expenses per MMCF of Storage Capacity and per \$1,000 of Gross Storage Plant. This schedule shall include three years prior to the test year, the test year and one year's projection beyond the test year.					
53.53.III.E.34	Prepare a 3-column schedule of expenses, as described below for the following periods (supply sub-accounts, if significant, to clarify basic accounts): a. Column 1 - Test Year b. Column 2 and 3 - The two previous years Provide the annual recorded expense by accounts. (Identify all accounts used but not specifically listed below.)	4	19			Anderson
		4	3	104	3	Friedrich-Alf
53.53.III.E.35	Submit a schedule showing the Gross Receipts Tax Base used in computing Pennsylvania Gross Receipts Tax Adjustment.	6		106		Friedrich-Alf
53.53.III.E.36	State the amount of gas, in MCF, obtained through various suppliers in past years.	12	4	112	2	Suarez
53.53.III.E.37	In determining pro forma expense, exclude cost of gas adjustments applicable to fuel adjustment clause and exclude fuel adjustment clause revenues, so that the operating statement is on the basis of base rates only.	3		103		Truitt
53.53.III.E.38	Identify company's policy with respect to replacing customers lost through attrition.	10	4	110	4	Zablonski
53.53.III.E.39	Identify procedures developed to govern relationship between the respondent and potential customers - i.e., basically expansion, alternate energy requirements, availability of supply, availability of distribution facilities, ownership of metering and related facilities.	10	4	110	4	Zablonski
<u>53.53.IV.B</u>	<u>53.53.IV. RATE STRUCTURE</u> <u>B. GAS UTILITIES</u> Each gas utility shall submit the following simultaneously with any rate increase filing:					
53.53.IV.B.1	Provide a Cost of Service Study showing the rate of return under the present and proposed tariffs for all customer classifications. The study should include a summary of the allocated measures of value, operating revenues, operating expenses and net return for each of the customer classifications at original cost and at the 5-year trended original cost.	11		111		Truitt
53.53.IV.B.2	Provide a statement of testimony describing the complete methodology of the cost of service study.	11		111		Truitt
53.53.IV.B.3	Provide a complete description and back-up calculations for all allocation factors.	11		111		Truitt

National Fuel Gas Distribution Corporation
 Pennsylvania Division
 R-00061493 Index
 Referenced by Commission Regulations

Historic Test Year
 Twelve Months Ended
 January 31, 2006
 Exhibit Schedule

Future Test Year
 Twelve Months Ending
 January 31, 2007
 Exhibit Schedule

Commission Regulation

Witness

Commission Regulation	Historic Test Year Twelve Months Ended January 31, 2006 Exhibit Schedule	Future Test Year Twelve Months Ending January 31, 2007 Exhibit Schedule	Witness
53.53.IV.B.4 Provide an exhibit for each customer classification showing the following data for the test year and the four previous years: a. The maximum coincident peak day demand. b. The maximum coincident 3-day peak day demand. c. The average monthly consumption in MCF during the Primary Heating Season (November-March). d. The average monthly consumption in MCF during the Non-heating season (April-October). e. The average daily consumption in MCF for each 12-month period.	10 5	110 5	Zablonski
53.53.IV.B.5 Submit a Bill Frequency Analysis for each rate. The analysis should include the rate schedule and block interval, the number of bills at each interval, the cumulative number of bills at each interval, the Mcf or therms at each interval, the cumulative Mcf or therms at each interval, the accumulation of Mcf or therms passing through each interval, and the revenue at each interval for both the present rate and the proposed rates. The Analysis should show only those revenues collected from the basic tariff.	11	111 1	Clark
53.53.IV.B.6 Supply copies of all present and proposed Gas Tariffs.	14 2	114 2	Suarez
53.53.IV.B.7 Supply a graph of present and proposed base rates on hyperbolic cross section paper.	11	111 2	Clark
53.53.IV.B.8 Supply a map showing the Gas System Facilities and Gas Service Areas. The map should include transmission lines, distribution lines, other companies' lines interconnecting with the interconnecting points clearly designated, major compressor stations, gas storage areas and gas storage lines. The normal direction of gas flow within the transmission system should be indicated by arrows. Separate service areas within the system should be clearly designated.	15 2	115	Suarez
53.53.IV.B.9 Supply a cost analysis supporting minimum charges for all rate schedules.	11	111 3	Clark
53.53.IV.B.10 Supply a cost analysis supporting demand charges for all tariffs which contain demand charges.	11	111 4	Clark
53.53.IV.B.11 Supply the net fuel clause adjustment by month for the test year.	12 6	112 2	Suarez
53.53.IV.B.12 Supply a tabulation of base rate bills for each rate schedule comparing the existing rates to proposed rates. The tabulation should show the dollar difference and the per cent increase or decrease.	11	111 3	Clark
53.53.IV.B.13 Submit the projected demands for all customer classes for both purchased and produced gas for the three years following the test year filing.	10 6	110 6	Zablonski
53.53.IV.B.14 Supply an exhibit showing the gas deliveries to each customer class for the most recent 24 month	10 7	110 7	Zablonski

National Fuel Gas Distribution Corporation
 Pennsylvania Division
 R-00061493 Index
 Referenced by Commission Regulations

Historic Test Year Twelve Months Ended <u>January 31, 2006</u>		Future Test Year Twelve Months Ending <u>January 31, 2007</u>		Witness
Exhibit	Schedule	Exhibit	Schedule	

Commission Regulation

	period. The exhibit should identify the source of the gas, such as "purchased" (pipeline), "production" (includes purchases from local producers), "storage withdrawal," "propane/air," and "unaccounted for."				
53.62	53.62 RECOVERY OF FUEL COSTS BY GAS UTILITIES In addition to information otherwise required to be filed by a jurisdictional natural gas distributor with gross intrastate annual operating revenues in excess of \$40 million seeking a change in its base rates, each gas utility must also file updates to the information required by § 53.64(c) (relating to filing requirements for natural gas distributors with gross intrastate annual operating revenues in excess of \$40 million). In the case of a gas utility purchasing gas as defined at § 53.61(a) (relating to purpose) from an affiliated interest, it shall also file updates to the information required at § 53.65 (relating to special provisions relating to natural gas distributors with gross intrastate annual operating revenues in excess of \$40 million with affiliated interests). These updates shall be made at the time the base rate case under 66 Pa.C.S. § 1308 (relating to voluntary changes in rates) is originally filed. Deficiencies in filing will be treated as set forth at § 53.51(c) (relating to general).	12	8	112	4 Suarez
	Weather Normalization Adjustment	10	8		Zablonski
	Volumetric Portion of Load Growth Adjustment	10	9	110	8 Zablonski
	Estimated Number of Bills and Normalized Sales Volumes			110	9 Zablonski
	Future Test Year Sales Forecast			110	10 Zablonski
	Adjustment to Purchase Gas Expense	12	7	112	3 Suarez
	Statement to Show Winter/Non-Winter Demand NGS Rates			112	5 Clark
	Competitive Bypass Analysis	18		18	Swartzfager
	Energy Efficiency Expenditures	19		19	Meinl

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
A. ALL UTILITIES

40. Adjustments which are estimated shall be fully supported by basic information reasonably necessary.

All adjustments made were based on annualizing and normalizing the 12 months ended January 31, 2006. The derivation and support behind the adjustments are shown on the following exhibits:

Exhibit No. 2	Income Statement
Exhibit No. 3	Revenues
Exhibit No. 4	Expenses
Exhibit No. 5	Depreciation
Exhibit No. 6	Taxes Other Than Income Taxes
Exhibit No. 7	Income Taxes
Exhibit No. 8	Measures of Value

41. Submit a statement explaining the derivation of the amounts used for projecting future test year level of operations and submit appropriate schedules supporting the projected test year level of operation.

Exhibits explaining the derivation of the amounts used for projecting a future test year; 12 months ending January 31, 2007 are:

Exhibit No. 102	Income Statement
Exhibit No. 103	Revenues
Exhibit No. 104	Expenses
Exhibit No. 105	Depreciation
Exhibit No. 106	Taxes Other Than Income Taxes
Exhibit No. 107	Income Taxes
Exhibit No. 108	Measures of Value

44. Ratios, percentages, allocations and averages used in adjustments must be fully supported and identified as to source.

Allocation Factor A

Utilized to determine the amount of gross benefits and payroll taxes that should be charged to expense. It is based on an analysis of the supervisory and general payrolls for the twelve months ended January 31, 2006 as booked. The resulting percentage is 77.00% of benefits and payroll taxes being charged to expense, as developed below.

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISION
 PAYROLL ANALYSIS - PER BOOKS
 TWELVE MONTHS ENDED JANUARY 31, 2006

107000	Construction and Retirement		
/108000	Work In Progress	\$2,452,884	13.46%
	Charges to Affiliated		
146000	Companies	1,292,186	7.09%
184000	Clearing Accounts	34,025	0.19%
401000	Operation and Maintenance		
/402000	Expense	14,033,549	77.00%
416000	Merchandise and Jobbing	12,689	0.07%
	Civic, Political and Related		
426400	Activities	25,032	0.14%
Misc.	Miscellaneous Charges	76,101	0.41%
New	Charges to New York		
York	Division	<u>298,219</u>	<u>1.64%</u>
Total		<u>\$18,224,685</u>	<u>100.00%</u>

45. Provide an explanation of any differences between the basis or procedure used in allocations of revenues, expenses, depreciation and taxes in the current rate case and that used in the prior rate case.

There were no changes between the basis or procedure used in the allocation or revenues, expenses, depreciation and taxes from R-00049656, Distribution's prior case.

46. Supply a copy of internal and independent audit reports of the test year and prior calendar year, noting any exceptions and recommendations and disposition thereof.

PricewaterhouseCoopers LLP Report of Independent + Registered Public Accounting Firm of National Fuel Gas Company for fiscal 2004 and 2005, pages 4 and 5.

In addition, the Audit Services Department of National Fuel Gas Company conducted separate audits of the activities of the Pennsylvania Division of National Fuel Gas Distribution Corporation in the fiscal year October 1, 2004 to September 30, 2005. This is broken down as follows:

Twelve Months Ended
September 30, 2005

Consumer Assistance Centers	Three Audits
Inventories	Three Audits
Payrolls	Quarterly Audits

In addition to the above, various audits and studies were performed in the following areas: Working fund disbursements; bank reconciliations; wire transfer procedures; procurement and accounts payable procedures; customer billing procedures; gas purchases; Energy Assistance Programs; sales tax coding; sales tax exemptions; direct payment of gas bills; transportation customer imbalances; meter shop inventory; real property taxes; National Fuel Anti-Drug Plan and National Fuel Alcohol Misuse Prevention Plan; and selected Information System operating systems and applications.

Audit recommendations to enhance methods and procedures in these areas are made when warranted. These recommendations, generally, are readily accepted and implemented. The audit reports are too voluminous to be included herein.

All reports issued by the Audit Services Department that pertain to activities of the Pennsylvania Division are open to review/inspection by the Commission, at National Fuel's Audit Services Department located in Williamsville, New York.

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Board of Directors and Shareholders of National Fuel Gas Company

In our opinion, the consolidated financial statements listed in the accompanying index present fairly, in all material respects, the financial position of National Fuel Gas Company and its subsidiaries at September 30, 2004 and 2003, and the results of their operations and their cash flows for each of the three years in the period ended September 30, 2004 in conformity with accounting principles generally accepted in the United States of America. In addition, in our opinion, the financial statement schedule listed in the accompanying index presents fairly, in all material respects, the information set forth therein when read in conjunction with the related consolidated financial statements. These financial statements and financial statement schedule are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements and financial statement schedule based on our audits. We conducted our audits of these statements in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

As discussed in Note A to the consolidated financial statements, the Company adopted Statement of Financial Accounting Standards No. 142, Goodwill and Other Intangible Assets, and No. 143, Accounting for Asset Retirement Obligations, on October 1, 2002.

PRICEWATERHOUSECOOPERS LLP

Buffalo, New York
December 9, 2004

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Board of Directors and Shareholders of National Fuel Gas Company:

We have completed an integrated audit of National Fuel Gas Company's fiscal 2005 consolidated financial statements and of its internal control over financial reporting as of September 30, 2005 and audits of its fiscal 2004 and 2003 consolidated financial statements in accordance with the standards of the Public Company Accounting Oversight Board (United States). Our opinions, based on our audits, are presented below.

Consolidated financial statements and financial statement schedule

In our opinion, the consolidated financial statements listed in the accompanying index present fairly, in all material respects, the financial position of National Fuel Gas Company and its subsidiaries at September 30, 2005 and 2004, and the results of their operations and their cash flows for each of the three years in the period ended September 30, 2005 in conformity with accounting principles generally accepted in the United States of America. In addition, in our opinion, the financial statement schedule listed in the accompanying index presents fairly, in all material respects, the information set forth therein when read in conjunction with the related consolidated financial statements. These financial statements and financial statement schedule are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements and financial statement schedule based on our audits. We conducted our audits of these statements in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

As discussed in Note A to the consolidated financial statements, the Company adopted Statement of Financial Accounting Standards No. 142, Goodwill and Other Intangible Assets, and No. 143, Accounting for Asset Retirement Obligations, on October 1, 2002.

Internal control over financial reporting

Also, in our opinion, management's assessment, included in "Management's Report on Internal Control Over Financial Reporting" appearing under Item 9A, that the Company maintained effective internal control over financial reporting as of September 30, 2005 based on criteria established in *Internal Control — Integrated Framework* issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO), is fairly stated, in all material respects, based on those criteria. Furthermore, in our opinion, the Company maintained, in all material respects, effective internal control over financial reporting as of September 30, 2005, based on criteria established in *Internal Control — Integrated Framework* issued by the COSO. The Company's management is responsible for maintaining effective internal control over financial reporting and for its assessment of the effectiveness of internal control over financial reporting. Our responsibility is to express opinions on management's assessment and on the effectiveness of the Company's internal control over financial reporting based on our audit. We conducted our audit of internal control over financial reporting in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether effective internal control over financial reporting was maintained in all material respects. An audit of internal control over financial reporting includes obtaining an understanding of internal control over financial reporting, evaluating management's assessment, testing and evaluating the design and operating effectiveness of internal control, and performing such other procedures as we consider necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinions.

A company's internal control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal control over financial reporting includes those policies and procedures that (i) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (ii) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (iii) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

PRICEWATERHOUSECOOPERS LLP

Buffalo, New York
December 8, 2005

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
A. ALL UTILITIES

19. List extraordinary property losses as a separate item, not included in operating expenses or depreciation and amortization. Sufficient supporting data must be provided.

.....

National Fuel Gas Distribution Corporation had no extraordinary property losses.

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
E. GAS UTILITIES

27. Submit a schedule for gas producing units retired or scheduled for retirements subsequent to the test year showing station, units, Mcf capacity, hours of operation during test year, net output produced and cents/Mcf of maintenance and fuel expenses.

.....

National Fuel Gas Distribution Corporation has no gas producing units.

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
A. ALL UTILITIES

26. Provide a list of reports, data or statements requested by and submitted to the Commission during and subsequent to the test year.

.....

Supplements to Tariff Gas - Pennsylvania P.U.C. No. 9

- No. 50 - Issued February 1, 2005 – Effective August 1, 2005
Initial Filing of 1307(f) R-00050216.
- No. 52 - Issued April 5, 2005 – Effective April 15, 2005
Base rate case compliance filing at R-00049656.
- No. 53 - Issued April 29, 2005 – Effective May 1, 2005
Quarterly 1307(f) gas cost filing.
- No. 54 – May 20, 2005 – July 19, 2005
Filing to conform with Pa. Act 201 of 2004.
- No. 55 - Issued July 29, 2005 – August 1, 2005
Annual gas cost compliance filing at R-00050216.
- No. 56 - Issued October 31, 2005 – Effective November 1, 2005
Quarterly 1307(f) gas cost filing.
- No. 57 - Issued December 2, 2005 - Effective January 1, 2006
Rider E filing.
- No. 58 - Issued February 1, 2006 - Effective August 1, 2006
Initial Filing of 1307(f) R-00061246.
- No. 59 - Issued January 31, 2006 - Effective February 1, 2006
Quarterly 1307(f) gas cost filing.
- No. 60 – Issued April 28, 2006 – Effective May 1, 2006
Quarterly 1307(f) gas cost filing.

Gas Cost Rate

1307(f) 2005 - Exhibits computing the PGC Rates for the twelve months ended July 31, 2006, filed January 3, 2005.

1307(f) 2005 - Testimony, Tariff Sheets and additional Exhibits for the computation of PGC Rates for the twelve months ended July 31, 2006, filed February 1, 2005.

1307(f) 2006 - Exhibits computing the PGC Rates for the twelve months ended July 31, 2007, filed January 3, 2006.

1307(f) 2006 - Testimony, Tariff Sheets and additional Exhibits for the computation of PGC Rates for the twelve months ended July 31, 2007, filed February 1, 2006.

Other Data

Pa. P.U.C. - 52 Pa. Code Section 56.231;
Monthly submission of residential delinquent statistics.

Pa. P.U.C. - 52 Pa. Code Section 55.5;
Quarterly submission of nonresidential delinquent statistics.

Pa. P.U.C. - 52 Pa. Code Section 59.81 - 59.84;
Annual Resource Planning Report - IRP.

Annual Report of National Fuel Gas Distribution Corporation to the Pa. P.U.C.

Pa. P.U.C. - 52 Pa. Code Section 101;
Public Utility Preparedness through Self Certification Report

Gas Supply/Demand Form No. 1

Annual Transportation Report under 52 Pa. Code Section 60.8.

Pa. P.U.C. - 52 Pa. Code Section 71.1 - 71.9;
Quarterly Financial Report.

Pa. P.U.C. - 52 Pa. Code Section 73;

Annual Depreciation Report.
Capital investment Report (2006 – 2010)

Pa. P.U.C. – 52 Pa. Code Section 62.33;
Findings of Annual Quality of Service Survey

Pa. P.U.C. – 52 Pa. Code Section 62.33;
Dormant Account Survey

Pa. P.U.C. – 52 Pa. Code Section 62.5;
Annual Universal Services Report

Pa. P.U.C. – 52 Pa. Code Section 58.15;
Annual LIURP Program Evaluation

66 Pa. C.S.A. Section 308.1(b);
Annual Rate Comparison Report

Annual Delta Fund for Research and Development
Projects Report

Pa. P.U.C. – 52 Pa. Code Section 59.33;
Annual DOT Reports – form 2137 – 0522

Pa. P.U.C. – 52 Pa. Code Section 589.21;
Meter Test Reports

Pa. P.U.C. – 52 Pa. Code Section 59.38;
Construction Report

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
53.53 IV. RATE STRUCTURE
B. GAS UTILITIES

6. Supply copies of all present and proposed gas tariffs.

.....

Current effective Tariff Gas - Pa. P.U.C. No. 9. Also provided is a copy of the following Supplements to Tariff Gas - Pa. P.U.C. No. 9:

No. 58 - Issued February 1, 2006 - Effective August 1, 2006
Initial Filing of 1307(f) R-00061246.

No. 61 - Issued May 31, 2006 - Effective June 30, 2006
Base rate case filing at R-00061493.