

CAPTION SHEET

CASE MANAGEMENT SYSTEM

1. REPORT DATE: 00/00/00 :
 2. BUREAU: FUS :
 3. SECTION(S): : 4. PUBLIC MEETING DATE:
 5. APPROVED BY: : 00/00/00
 DIRECTOR: :
 SUPERVISOR: :
 6. PERSON IN CHARGE: : 7. DATE FILED: 04/28/06
 8. DOCKET NO: R-00061493 : 9. EFFECTIVE DATE: 00/00/00

PARTY/COMPLAINANT: PUC

RESPONDENT/APPLICANT: NATIONAL FUEL GAS DISTRIBUTION

COMP/APP COUNTY:

UTILITY CODE: 121850

ALLEGATION OR SUBJECT

NATIONAL FUEL GAS DISTRIBUTION CORPORATION FILED A NOTICE OF ANTICIPATED FILING OF A GENERAL RATE INCREASE ON OR ABOUT MAY 31, 2006 TO BECOME EFFECTIVE ON OR ABOUT JULY 30, 2006. NATIONAL FUEL GAS DISTRIBUTION CORPORATION ESTIMATES THE INCREASE WILL BE APPROXIMATELY \$28 MILLION.

DOCKETED

MAY 03 2006

DOCUMENT
FOLDER

KEYED

MAY 03 2006

CAPTION SHEET

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5/31/06 NATIONAL FUEL GAS DISTRIBUTION CORPORATIION FILED SUPPLEMENT NO. 61 TO TARIFF GAS-PA. P.U.C. NO. 9 TO BECOME EFFECTIVE JULY 30, 2006. TOTAL AMOUNT OF INCREASE: \$25,892,000.00 OR 6.1% BASED UPON A FUTURE TEST YEAR : ENDING JANUARY 31, 2007. TOTAL NUMBER OF CUSTOMERS: 214,925. AREA SERVED: CERTAIN CITIES, BOROUGHES, AND TOWNSHIPS IN THE COUNTIES OF ARMSTRONG, BUTLER, CAMERON, CLARION, CLEARFIELD, CRAWFORD, ELK, ERIE, FOREST, JEFFERSON, MCKEAN, MERCER, VENANGO AND WARREN.

DOCUMENT FOLDER

DOCKETED JUN 01 2006



ORIGINAL

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John H. Isom
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717-612-6032 Direct
File #: 2272-128560

April 28, 2006

DOCUMENT
FOLDER

VIA HAND DELIVERY

James J. McNulty
Secretary
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street, 2nd Floor North
PO Box 3265
Harrisburg, PA 17105-3265

POCKETED

MAY 03 2006

2006 APR 28 PM 3:30
SECRETARY'S BUREAU

**RE: National Fuel Gas Distribution Corporation,
Notice of Anticipated Filing of a General Rate Increase
Docket No. R- 0006 1493**

Dear Secretary McNulty:

The Pennsylvania Public Utility Commission's ("Commission") regulation at 52 Pa. Code § 53.45 establishes requirements for notice of new tariffs and tariff changes. This regulation requires, among other things, that a utility inform the Commission of anticipated filings of general rate increases at least thirty days prior to the actual filing date and provide, to the extent practical, an estimate of the overall amount of the proposed increase.

In addition, Section 69.402 of Commission's Statement of Policy concerning Settlement Guidelines and Procedures for Major Rate Cases, 52 Pa. Code §§ 69.402 contains pre-filing requirements concerning proposed general increases in rates designed to produce \$1 million or more in additional annual operating revenues.

This correspondence is submitted in compliance of both requirements. National Fuel Gas Distribution Corporation ("Distribution") hereby notifies the Commission of Distribution's intent to file a general increase in base rates on or about May 31, 2006, to become effective in sixty days notice on or about July 30, 2006. Under normal circumstances, the proposed increase in rates would be suspended by operation of Section 1308(d) of the Public Utility Code for up to seven months to become effective on or about February 28, 2007.

83

James J. McNulty
April 28, 2006
Page 2

Under 52 Pa. Code § 53.45(a), this Notice "shall be deemed proprietary and confidential." Distribution, however, does not consider this notice to be proprietary or confidential and does not request that this notice be treated confidentially.

This notice is being provided in addition to, and not in lieu of, other notices and procedures that are utilized in base rate cases. The purpose of this notice is simply to advise the Commission and other persons and organizations that have been active in prior recent rate cases that there is a substantial likelihood that Distribution will file a proposed increase in base rates in the near future. The advance notice will enable the Commission and others who will participate in the rate case to prepare for the filing so that an evaluation of the filing and supporting data can commence promptly and efficiently.

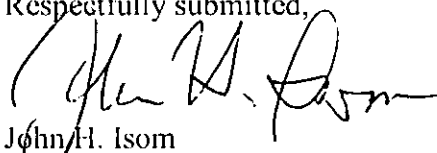
Based on a preliminary analysis, several principal factors are driving the need for this rate case. One is the increase in rate base resulting from Distribution's ongoing construction program, which consists primarily of non-revenue producing replacements of mains and services. Such increases in rate base produce increased revenue requirements for return, income taxes and depreciation accruals. Distribution is also experiencing increases in operation and maintenance expenses. Distribution is experiencing increases in payroll, including increases under negotiated union contracts, and increased expenses for benefits. Other factors include loss of load per account and increases in uncollectible accounts. To alleviate the effects of increases in the cost of natural gas, Distribution is proposing to institute an enhanced energy efficiency program, and Distribution will be incurring the cost of that program. In addition, Distribution is experiencing increases in the cost of capital.

Distribution presently estimates that the requested increase in annual operating revenues will be approximately \$28 million. It is to be emphasized that the amount of the increase is only a preliminary estimate. This preliminary estimate is provided in response to Commission's requirements that are designed to enable it and likely parties to initiate preparation for participation. Because this amount is only a preliminary estimate, it is subject to revision as additional data become available.

If you have any questions concerning these matters, please feel free to contact me. As shown on the attached certificate of service, copies of this letter have been served upon the principal, active parties to Distribution's prior base rate proceeding at Docket No. R-00049656, who were parties to the settlement of the proceeding. In addition, a copy of this letter is being submitted to the Office of Special Assistants and the Office of Administrative Law Judge.

James J. McNulty
April 28, 2006
Page 3

Respectfully submitted,



John H. Isom

JHI/jl

Enclosure

cc: Certificate of Service

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing letter has been served upon the following persons, in the manner indicated, in accordance with the requirements of 52 Pa. Code § 1.54 (relating to service by a participant).

VIA HAND DELIVERY

Irwin A. Popowsky, Esquire
Stephen J. Keene, Esquire
Consumer Advocate
Office of Consumer Advocate
555 Walnut Street
Forum Place, 5th Floor
Harrisburg, PA 17101-1923

Veronica Smith, Esquire
Chief Administrative Law Judge
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street, 2nd Floor West
P.O. Box 3265
Harrisburg, PA 17105-3265

Steven C. Gray, Esquire
Office of Small Business Advocate
Suite 1102, Commerce Building
300 North Second Street
Harrisburg, PA 17101

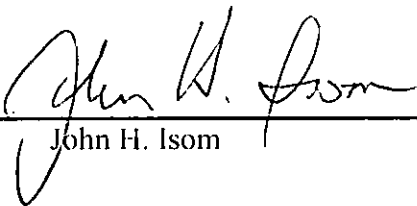
Cheryl Walker Davis, Esquire
Pennsylvania Public Utility Commission
Office of Special Assistants
Commonwealth Keystone Building
400 North Street, 3rd Floor East
Harrisburg, PA 17105-3265

Johnnie E. Simms, Esquire
Kenneth L. Mickens, Esquire
Robert V. Eckenrod, Esquire
Office of Trial Staff
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street, 2nd Floor West
P.O. Box 3265
Harrisburg, PA 17105-3265

SECRETARY'S BUREAU

2006 APR 28 PM 3:30

Date: April 28, 2006



John H. Isom

DATE: May 3, 2006

SUBJECT: R-00061493

TO: Bureau of Fixed Utility Services

FROM: James J. McNulty, Secretary *KB*

Pennsylvania Public Utility Commission
v.
National Fuel Gas Distribution Corporation

Attached is a copy of a Notice of Anticipated Filing of a General Rate Increase, filed by National Fuel Gas Distribution Corporation, in connection with the above docketed proceeding.

This matter is assigned to your Bureau for appropriate action.

Attachment

cc: LAW
OTS
OSA
ALJ

ksb

DOCUMENT
FOLDER

DOCKETED
MAY 03 2006

ORIGINAL

John H. Isom

jisom@postschell.com
717-612-6032 Direct
File #: 2272-128560

May 31, 2006

VIA HAND DELIVERY

James J. McNulty
Secretary
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street, 2nd Floor North
PO Box 3265
Harrisburg, PA 17105-3265

**DOCUMENT
FOLDER**

DOCKETED

JUN 01 2006

**RE: Supplement No. 61 to National Fuel Gas Distribution Corporation's Tariff Gas - Pa. P.U.C. No. 9, Issued May 31, 2006, and Effective July 30, 2006
Docket No. R-00061493**

Dear Secretary McNulty:

Enclosed, for filing, please find nine (9) copies of Supplement No. 61 to Tariff Gas - Pa. P.U.C. No. 9 ("Supplement No. 61"), filed on behalf of National Fuel Gas Distribution Corporation ("Distribution"). Supplement No. 61 is being filed with an issue date of May 31, 2006, and an effective date of July 30, 2006. Copies of Supplement No. 61 are located Volume II of the eight volumes of data, testimony and exhibits that are being filed in support of Supplement No. 61.

In Supplement No. 61, Distribution proposes, under Section 1308(d) of the Public Utility Code, 66 Pa.C.S. § 1308(d), a general increase in base rates designed to produce an increase of \$25.892 million or 6.1 percent, in annual operating revenues, based upon a future test year ending January 31, 2007, as adjusted for ratemaking purposes.

Also enclosed, you will find nine (9) copies of the supporting data required pursuant to 52 Pa. Code §§ 53.51 *et seq.* Nine copies of each of the following volumes are submitted as supporting data:

1. Volumes I, II, III and IV entitled "Information Submitted Pursuant to Pa. P.U.C. Regulations Regarding Filing of Rate Changes," containing Tariff Gas - Pa. P.U.C. No. 61 and supporting data required by 52 Pa. Code Code §§ 53.51 *et seq.*;

2. Volume V entitled "Information Submitted Pursuant to Pa. P.U.C. Regulations Regarding Filing of Rate Changes," containing Direct Testimony;
3. Volumes VI and VII entitled "Information Submitted Pursuant to Pa. P.U.C. Regulations Regarding Filing of Rate Changes," contain answers to the industry-specific data requests provided by the Office of Special Assistants pursuant to 52 Pa. Code § 69.406(b).
4. Volume VIII entitled "Information Submitted Pursuant to Pa. P.U.C. Regulations Regarding Filing of Rate Changes," containing Confidential Information.

REQUEST FOR CONFIDENTIAL TREATMENT OF PROPRIETY INFORMATION

Nine copies of Volume VIII of the filing are contained in 9 envelopes that have been labeled "CONFIDENTIAL." These envelopes contain copies of responses to filing requirements, including testimony, exhibits and answers to industry-specific data requests, that Distribution considers to be proprietary or confidential. Each page of such proprietary or confidential responses also has been labeled "CONFIDENTIAL."

Distribution requests that the copies of the materials that have been stamped "CONFIDENTIAL" that are contained in the envelopes that have been stamped "CONFIDENTIAL" be given confidential treatment by the Commission, including its various offices and bureaus. That is, Distribution requests that the confidential materials be excluded from the Commission's public document folder and that the confidential copies not be disclosed to the public.

ELECTION TO NOTIFY CUSTOMERS BY FILL INSERT

Pursuant to 52 Pa. Code § 53.45(a)(4)(viii), Distribution hereby elects to use the alternative bill insert method of customer notification. Accordingly, Distribution agrees, pursuant to 52 Pa. Code § 53.45(a)(4)(vi), to extend from sixty (60) days to ninety (90) days the minimum period within which the filing of a complaint places upon Distribution the burden of proof with respect to the proposed rates.

As required by the Commission's regulations, copies of this filing and supporting data described herein have been served upon the Office of Consumer Advocate, the Office of Small Business Advocate and the Office of Trial Staff, as indicated by the enclosed certificate of service, except that Volume VIII will not be provided until arrangements to protect the confidentiality of the material contained therein is in place.

James J. McNulty
May 31, 2006
Page 3

Please enter the appearances of Michael W. Gang and myself on behalf of National Fuel Gas Distribution Corporation.

If there are any questions concerning this filing, please contact the undersigned at the addresses or telephone numbers provided above.

Respectfully submitted,



John H. Isom

JH/jl

Enclosures

cc: Certificate of Service

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing **Supplement No. 61 to National Fuel Gas Distribution Corporation's Tariff Gas – Pa. P.U.C. No. 9, Issued May 31, 2006 and Effective July 30, 2006, and Supporting Data** has been served upon the following persons, in the manner indicated, in accordance with the requirements of § 1.54 (relating to service by a participant).

**VIA UNITED PARCEL SERVICE
OVERNIGHT DELIVERY**

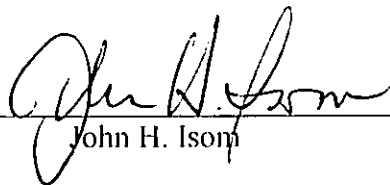
Stephen J. Keene, Esquire
Office of Consumer Advocate
555 Walnut Street
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Harrisburg, PA 17101-1923
(6 COPIES)

Johnnie Edward Simms, Esquire
Office of Trial Staff
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(4 COPIES)

Steven C. Gray, Esquire
Office of Small Business Advocate
Commerce Building
300 North Second Street, Suite 1102
Harrisburg, PA 17101
(3 COPIES)

RECEIVED
MAY 31 2006
MAY 31 2006

Date: May 31, 2006



John H. Isom



**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 1**

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

53.52
(c)

2. A detailed balance sheet of the utility as of the close of the period referred to in subsection (a)(2) of this section.

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

1. Provide a comparative balance sheet for the test year and the preceding year which corresponds with the test year.

.

See attached Pages 2 and 3 for a comparative balance sheet of National Fuel Gas Distribution Corporation at January 31, 2005 and January 31, 2006. The balance sheet provided is for the entirety of National Fuel Gas Distribution Corporation, including both the Pennsylvania and New York Divisions. Balance sheets are not maintained separately for the two divisions.

5/2/06
10/2/06
10/2/06

ORIGINAL

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
BALANCE SHEET

Assets and Other Debits

	<u>January 31, 2005</u>	<u>January 31, 2006</u>
<u>Utility Plant</u>		
101 Utility Plant	\$ 1,443,374,769	\$ 1,477,385,525
106 Completed Construction Not Classified - Gas	-	-
107 Construction Work in Progress	5,966,697	9,605,021
	1,449,341,466	1,486,990,545
108 Accumulated Provision for Depreciation, Depletion and Amortization - (Cr.)	(457,826,491)	(484,661,441)
111 Provision for Depletion - Natural Gas Land	(1,302,111)	(1,302,111)
Total Utility Plant	990,212,863	1,001,026,993
<u>Other Property and Investments</u>		
121 Non-Utility Property	80,802	80,802
124 Other Investments	1,088	-
128 Other Special Funds	0	-
Total Other Property and Investments	81,890	80,802
<u>Current and Accrued Assets</u>		
131 Cash	12,284,090	14,789,318
132 Interest Special Deposits	-	-
135 Working Funds	164,300	148,928
136 Temporary Cash Investments	40,211	40,469
141 Notes Receivable	313,254	305,714
142 Customer Accounts Receivable	193,577,045	241,780,750
143 Other Accounts Receivable	4,543,338	14,216,441
144 Accumulated Provision for Uncollectible Accts. - Cr.	(13,871,263)	(37,871,925)
146 Accounts Receivable from Assoc. Companies	8,157,521	8,323,158
154 Plant Materials and Operating Supplies	5,506,474	6,249,368
155 Merchandise	-	-
163 Stores Expense Undistributed	1,736,382	1,291,516
164 Gas Stored Underground - Current	13,874,094	17,047,645
165 Prepayments	11,490,090	11,060,847
171 Interest and Dividends Receivable	(60,209)	70,400
173 Accrued Utility Revenue	85,278,243	80,768,526
Total Current and Accrued Assets	323,033,570	358,221,157
<u>Deferred Debits</u>		
182 Other Regulatory Assets	13,912,099	14,614,024
183 Other Preliminary Survey and Invest.	59,051	106,357
184 Clearing Accounts	(1,038,891)	202,641
186 Miscellaneous Deferred Debits	69,134,219	69,226,825
188 Research, Development & Demonstration Expenditures	(3,771,201)	(4,210,036)
189 Loss on Reacquired Debt	5,605,725	5,183,770
190 Accumulated Deferred Income Taxes	31,005	31,005
191 Unrecovered Purchased Gas Costs	(2,784,061)	24,843,036
Total Deferred Debits	81,147,945	109,997,622
Total Assets and Other Debits	\$ 1,394,476,268	\$ 1,469,326,574

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
BALANCE SHEET

<u>Liabilities and Other Credits</u>		<u>January 31, 2005</u>	<u>January 31, 2006</u>
<u>Proprietary Capital</u>			
201	Common Stock Issued	\$ 59,170,600	\$ 59,170,600
207	Premium on Capital Stock	68,500	68,500
208	Donations Received from Stockholders	121,599,684	122,015,127
216	Unappropriated Earned Surplus	<u>402,242,855</u>	<u>401,210,624</u>
	Total Proprietary Capital	583,081,639	582,464,852
<u>Long Term Debt</u>			
223	Advances from Associated Companies	218,310,000	218,310,000
224	Other Long-Term Debt	<u>14</u>	<u>-</u>
	Total Long Term Debt	218,310,014	218,310,000
<u>Current and Accrued Liabilities</u>			
228.2	Accum. Provision for Injuries & Damages	919,675	4,453,269
228.3	Accum. Provision for Pension and Benefits	(10,207,780)	(17,888,532)
229	Accum. Provision for Rate Refunds	12,148,920	-
232	Accounts Payable	74,251,362	121,418,850
233	Notes Payable to Associated Companies	150,500,000	236,000,000
234	Accounts Payable to Associated Companies	17,306,042	17,578,072
235	Customer Deposits	9,083,183	10,470,044
236	Taxes Accrued	24,470,513	(4,880,809)
237	Interest Accrued	29,618	137,591
238	Dividends Declared	-	-
241	Tax Collections Payable	4,485,965	4,874,047
242	Miscellaneous Current and Accrued Liabilities	<u>13,248,424</u>	<u>6,372,892</u>
	Total Current and Accrued Liabilities	296,235,921	378,535,424
<u>Deferred Credits and Resources</u>			
252	Customer Advances for Construction	413,909	509,419
253	Other Deferred Credits	79,324,058	58,022,736
254	Deferred FASB 109 Liability	13,740,800	13,453,975
255	Accumulated Deferred Investment Tax Credit	7,053,638	6,375,193
263	Deferred Compensation Plan Liability	<u>-</u>	<u>-</u>
		100,532,405	78,361,324
<u>Accumulated Deferred Income Taxes</u>			
282	Liberalized Depreciation	141,987,869	145,754,915
283	Other	<u>54,328,420</u>	<u>65,900,061</u>
	Total Deferred Credits	196,316,289	211,654,975
	Total Liabilities and Other Credits	<u>\$ 1,394,476,268</u>	<u>\$ 1,469,326,574</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

53.53 (c)

A. ALL UTILITIES

6. A brief description of any major change in the operating or financial condition of the utility, occurring between the date of the balance sheet required by paragraph (2) of this subsection and the date of transmittal of the 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) of the subsection.

.....

National Fuel Gas Distribution Corporation - Pennsylvania Division has had no major changes in the operating or financial condition.

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

18. Set forth amount of total cash (all cash accounts) on hand from balance sheets for the last twenty-four (24) calendar months preceding test year end.

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 MONTHLY CASH BALANCES FEBRUARY 2004 THROUGH JANUARY 2006

	Account 131 <u>Cash</u> \$	Account 132 Interest <u>Special Deposits</u> \$	Account 135 <u>Working Funds</u> \$	Account 136 Temporary <u>Cash Investments</u> \$
Feb-04	7,496,772	0	169,600	42,658
Mar-04	8,593,207	0	167,600	42,658
Apr-04	8,071,046	0	166,978	82,684
May-04	10,599,331	0	166,800	82,708
Jun-04	5,242,283	0	166,800	82,756
Jul-04	3,150,008	0	166,800	82,803
Aug-04	6,945,036	0	166,800	82,852
Sep-04	4,836,830	0	164,300	82,949
Oct-04	4,297,707	0	164,300	82,949
Nov-04	8,151,918	0	164,300	82,998
Dec-04	6,367,860	0	164,300	83,095
Jan-05	12,284,090	0	164,300	40,211
Feb-05	8,765,744	0	164,300	40,211
Mar-05	9,712,322	0	164,300	8,740,256
Apr-05	6,548,718	0	164,550	40,256
May-05	7,182,732	0	152,050	40,279
Jun-05	4,767,186	0	151,550	40,303
Jul-05	3,729,722	0	150,550	40,351
Aug-05	4,944,715	0	150,550	40,375
Sep-05	3,870,037	0	150,550	40,375
Oct-05	7,105,694	0	150,550	40,422
Nov-05	8,727,666	0	150,550	40,445
Dec-05	15,693,724	0	150,550	40,445
Jan-06	14,789,318	0	148,928	40,469

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

23. List details and sources of Other Property and Investments, Temporary Cash Investments and Working Funds on test year end balance sheet.

.....

For National Fuel Gas Distribution Corporation at January 31, 2006, the details are provided as follows:

Other Property and Investments - see Exhibit No. 1, Schedule 6
Temporary Cash Investments - see Exhibit No. 1, Schedule 7
Working Funds - see Exhibit No. 1, Schedule 7

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
53.53 II BALANCE SHEET AND OPERATING STATEMENT
C. GAS UTILITIES ONLY

1. Provide Test Year monthly balances for "Current Gas Storage" and notes financing such storage.

.....

As a result of FERC Order 636, National Fuel Gas Distribution Corporation began storing gas in August 1993. See below for the monthly balances of Current Gas Storage inventories.

National Fuel Gas Distribution Corporation
Pennsylvania Division
Monthly Balances of Current Gas Storage
For the 12 Months Ended January 31, 2006

Feb-05	\$4,092,862
Mar-05	2,770,487
Apr-05	3,379,015
May-05	4,030,742
Jun-05	5,390,331
Jul-05	6,416,514
Aug-05	8,438,586
Sep-05	13,762,389
Oct-05	25,153,584
Nov-05	22,728,611
Dec-05	6,718,346
Jan-06	6,157,344

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

2. Set forth the major items of other physical property, investments in affiliated companies and other investments.

.....

Major items included in Account 121 - Non-Utility property and Account 124 - Other Investments for National Fuel Gas Distribution Corporation at January 31, 2006, are detailed below:

ACCOUNT 121 - Non-Utility Property (Total Corporation) \$80,802

Includes various small parcels of land, a structure and rights of way in the following towns, villages and cities within New York State; Amherst, Andover, Belmont, Boston, Buffalo, Clarksville, Chautauqua, Evans, Grand Island, Genesee, Hamburg, Hanover, Lancaster, North Collins, North Tonawanda, Olean, Wellsville and Wheatfield.

ACCOUNT 124 - Other Investments (Total Corporation)

None. \$0

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

- 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)

.....

The amounts and purpose of Special Cash Accounts are as follows:

ACCOUNT 132 - Interest Special Deposits
(Total Corporation) \$0

ACCOUNT 135 - Working Funds (Total Corporation) \$148,928

The balance is comprised of petty cash and working funds for use by commercial offices and various operating departments. Funds are used for small business expenses.

ACCOUNT 136 - Temporary Cash Investments (Total Corporation) \$40,469

The balance is comprised of a security deposit on a guaranteed revenue contract for one customer, plus accrued interest.

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

4. Describe the nature and/or origin and amounts of notes receivable, accounts receivable from associated companies, and other significant receivables other than customer accounts which appear on the balance sheet.

.....

ACCOUNT 141 - Notes Receivable (National Fuel Gas
Distribution Corporation at January 31, 2006) \$ 305,714

The account balance consists of the following:

A. Employee Loans Receivable: \$ 62,898

The account balance reflects outstanding notes pertaining to the relocation of employees and outstanding loans to employees for the Company's personal computer purchase loan program.

B. Distributed Generation Customer Advances Receivable: \$ 242,816

The account balance reflects outstanding advances to four customers in a Distributed Generation program in New York State.

\$ 305,714

ACCOUNT 143 - Other Accounts Receivable (National Fuel Gas
Distribution Corporation at January 31, 2006)

The account balance consists of the following:

A. Miscellaneous Receivables:

Various contractors. \$ 812,509
Other 344,847 \$1,157,356

B. Employee benefits receivables and advances. \$2,568,514

C. Transportation Customers \$ 829,784

D. Purchase of Receivables program (New York, only) \$9,660,787

Total Account 143 14,216,441

ACCOUNT 146 - Accounts Receivable from Associated Companies
(National Fuel Gas Distribution Corporation at January 31, 2006)

National Fuel Gas Supply Corporation	\$ 2,075,862
ERP Trust	2,544,439
National Fuel Gas Company	858,466
National Fuel Resources	1,969,765
Empire State Pipeline	131,378
Horizon Power, Inc.	42,477
Seneca Resources Corporation	331,519
Leidy Hub	17
Highland Land & Minerals, Inc.	199,620
Data-Track Accounts Services, Inc.	8,424
Horizon LFG, Inc.	1,396
Toro Partners, LP	10,037
Horizon	149,757
Total Account 146	<u>\$8,323,158</u>

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

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.

.....
Accumulated Provision for Uncollectible Accounts
Accruals, Write-Offs & Recoveries for the Twelve Months Ended
January 2004, 2005, 2006

Account 144
National Fuel Gas Distribution Corporation - PA Rate Jurisdiction

<u>Period</u> <u>Ending</u>	<u>Beginning</u> <u>Balance</u>	<u>Accruals</u>	<u>Write-Offs</u>	<u>Recoveries &</u> <u>Other</u>	<u>Ending</u> <u>Balance</u>
1/31/04	3,423,953	4,564,394	(4,975,320)	1,068,185	4,081,212
1/31/05	4,081,212	6,298,164	(6,968,419)	1,323,114	4,734,071
1/31/06	4,734,071	14,727,687	(8,504,322)	1,637,877	12,595,313

The allowance method is used for book purposes. Each of the years shown are actual per book amounts. The accrual is based upon Management's analysis of receivables.

The monthly accrual rate is based upon the estimated percentage of each month's sales to estimated annual sales. Uncollectible account write-offs are made after an unpaid final bill is at least twelve months old.

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

6. Provide a list of prepayments and give an explanation of special prepayments.

.....

ACCOUNT 165 - Prepayments
(National Fuel Gas Distribution Corporation at January 31, 2006)

Prepaid Insurance 562,036
Balance represents unamortized portion of insurance premiums which are written-off over the period of insurance coverage.

Prepaid Taxes 9,870,161
Balance consists of the unamortized portion of property tax assessments.

Pennsylvania Utility Commission 392,260
Balance represents unamortized portion of general assessment for the period July 1, 2005 - June 30, 2006.

American Gas Association 53,746
Balance represents unamortized portion of quarterly dues which are being written-off over a 3 month period ending March 2006.

Misc Prepaid 182,643
Balance represents unamortized portion of New York ERDA Assessment for the period April 1, 2005 - March 31, 2006 and prepaid postage meter expenses for the Information Services Dept.

Total Account 165 \$11,060,847

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

7. Explain in detail any other significant (in amount) current assets listed on the balance sheet.

.....

ACCOUNT 142 - Customer Accounts Receivable - National Fuel Gas Distribution Corporation

<u>Month</u>	<u>Twelve Months Ended</u>	
	<u>January 31, 2006</u>	<u>January 31, 2005</u>
February	241,668,118	250,714,351
March	251,787,776	231,328,022
April	242,491,727	224,950,748
May	212,905,294	200,175,792
June	169,685,273	154,306,699
July	137,553,375	130,231,468
August	107,391,262	102,763,898
September	87,130,295	81,669,070
October	81,358,408	74,577,313
November	109,724,750	87,090,741
December	195,095,597	141,540,279
January	241,780,750	193,577,045

ACCOUNT 154 - Plant Material and Operating Supplies

The total of \$6,249,368 represents the cost of materials and supplies.

ACCOUNT 155 - Merchandise

Balance \$0 at January 31, 2006.

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

ACCOUNT 163 - Stores Expense Undistributed

The total of \$1,291,516 includes the cost of supervision, labor and expenses incurred in the operation of the general storerooms, storage, handling and distribution of materials and supplies.

ACCOUNT 164 - Gas Stored Underground - Current

The total of \$17,047,645 represents the value of gas inventories stored underground. Of the total, \$10,890,301 represents charges for the NY Jurisdiction and \$6,157,344 represents charges to the PA Jurisdiction.

ACCOUNT 171 - Interest & Dividend Receivable

The total of \$70,400 includes:

(\$20,283) of Interest Receivable on Matching Gas Costs in the PA Jurisdiction.
\$90,683 of Interest Receivable on 90/10 Symmetrical Sharding surcharge in the NY Jurisdiction.

ACCOUNT 173 - Accrued Utility Revenue

The total of \$80,768,526 represents:

\$55,280,375 of Unbilled Utility Revenue in the NY Jurisdiction.
\$25,488,151 of Unbilled Utility Revenue in the PA Jurisdiction.

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

8. Explain in detail, including the amount and purpose, the deferred asset accounts that currently operate to affect or will at a later date affect 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 the yearly amortization for the following accounts:
 - Temporary Facilities
 - Miscellaneous Deferred Debits
 - Research and Development
 - Property Losses
 - Any Other Deferred Accounts that affect Operating Results

.....

See attached pages for detail on Deferred Accounts maintained by National Fuel Gas Distribution Corporation.

The deferred asset accounts are maintained by the following sub-accounts:

ACCOUNT 182 - Other Regulatory Assets		
(National Fuel Gas Distribution Corporation at January 31, 2006)		\$ 14,614,024
182303	DFD Fasb 109 Asset	25,261,029
182314	NY Dist Uncoll Opeb Ns	2,068,418
182316	NY Dist Deferred Opeb-Non Sup	(8,962,391)
182317	NY Dist Deferred Opeb- Supv	4,829,542
182318	NY Dist O/U Pension	1,612,139
182319	PA Dist OPEB Non-Sup	672,758
182320	PA Dist Deferred OPEB Supv	(59,291)
182325	CAP Pension Costs	2,844,569
182330	NYTOP Recon - March 2006	(22,544)
182334	NYS Def 9A Tax	(29,515,044)
182335	NY Over/Under - Dfd Cont (RSA)	1,066
182338	NY Take or Pay 2004	(8,395)
182339	Kaylor Natural Gas Costs	17,230
182340	Retirement Sav Acct- Non-Union	5,104
182341	NYTOP Recon - March 2005	(23,029)
182342	PAD Deferred OPEB Supv 04	1,944,760
182343	PAD Deferred OPEB Non Sup '04	2,489,806
182345	Ret Savings Acct - Union	3,947
182346	PA GTI Delta Fund	(225,054)
182347	PAD Deferred OPEB SUPV 05	310,397
182348	PAD Defer Red OPEB Non-Sup 05	391,888
182349	PAD Defer Red Pension 05	3,669,801
182352	Recoverable Workers Comp	3,569,000
182353	INT RES-ACCR INT INC-Pension	3,738,318

Account 182303 represents the amount established as a deferred tax asset through Distribution Corporation's adoption of FASB 109 - Accounting for Income Taxes. (Pennsylvania Division)

Account 182314 represents the net over/under collection of post-retirement benefit costs for non supervisory employees in the New York Division.

Account 182316 represents the portion of post-retirement benefit costs being deferred for non-supervisory employees in the New York Division.

Account 182317 represents the portion of post-retirement benefit costs being deferred for supervisory employees in the New York Division.

Account 182318 represents the net over/under collection of pension costs (Defined Benefit Plan) for employees in the New York Division.

Account 182319 represents the portion of post-retirement benefit costs being deferred for non-supervisory employees in the Pennsylvania Division.

Account 182320 represents the portion of post-retirement benefit costs being deferred for supervisory employees in the Pennsylvania Division.

Account 182325 represents the portion of pension costs being deferred for employees in the Defined Benefit Plan that are in the Pennsylvania and New York Divisions of Distribution Corporation.

Account 182330 represents the balance of Take-or-Pay charges actually recovered over the period 4/1/05 through 3/31/06, to be reconciled with what was allowed. (New York Division)

Account 182334 represents deferral of the difference between New York State Income tax payable and amounts collected in rates in excess of the Gross Receipts tax payable (New York). This amount is being passed back to NY ratepayers in the form of a revenue credit during the 24-month period beginning August 1, 2005.

Account 182335 represents the net over/under collection of Retirement Saving Account Contributions for employees (hired on or after 2003) who are in the Defined Contribution plan. (New York)

Account 182338 represents the balance of take-or-pay charges actually recovered over the period 4/1/03 - 3/31/04, refunded to retail customers over the 12 month period ended 6/30/05 (New York)

Account 182339 represents costs associated with the Kaylor Gas Emergency Order entered on December 4, 2003 under Docket No. M-00031781. (Pennsylvania Division)

Account 182340 represents the O&M portion of Retirement Savings program (i.e. the Defined Contribution plan) costs being deferred for NY Division (Non-Union) employees. It represents actual contributions less what is allowed in rates.

Account 182341 represents the balance of Take-or-Pay charges actually recovered over the period 4/1/04 through 3/31/05, to be reconciled with what was allowed. (New York Division)

Account 182342 represents the portion the PA Distribution Non-Union post-retirement benefit regulatory asset that is being amortized over the four year period beginning 4/15/2005, in accordance with Case #R-00049656

Account 182343 represents the portion the PA Distribution Union post-retirement benefit regulatory asset that is being amortized over the four year period beginning 4/15/2005, in accordance with Case #R-00049656

Account 182346 represents differences between the annual rate allowance of \$526,466 and annual expenditures for the Delta research and development program. (per R-00049656, paragraph 44)

Account 182345 represents the O&M portion of Retirement Savings program (i.e. the Defined Contribution plan) costs being deferred for NY Division (Union) employees. It represents actual contributions less what is allowed in rates.

Account 182347 represents the PA Distribution (Non-Union) OPEB regulatory asset that is being amortized over 2 years, beginning 4/15/2005, in accordance with Case #R-00049656.

Account 182348 represents the PA Distribution (Union) OPEB regulatory asset that is being amortized over 2 years, beginning 4/15/2005, in accordance with Case #R-00049656.

Account 182349 represents the PA Distribution Pension regulatory asset that is being amortized over 4 years, beginning 4/15/2005, in accordance with Case #R-00049656.

Account 182352 represents anticipated future recovery of amounts accrued on the balance sheet as workers compensation liabilities.

Account 182353 represents the interest that is accrued on the debit balance in the pension's (Defined Benefit Plan) internal reserve (New York only) in accordance with the Joint Proposal in Case 04-G-1047

ACCOUNT 184 - Clearing Accounts

(National Fuel Gas Distribution Corporation at January 31, 2006)

202,641

184015	Main Line Trucks - J	187,324
184020	Main Line Trucks-Leasing J	293,394
184025	Excavating Construction Eq - L	316,717
184030	Excav Const Equip Leasing - L	166,842
184035	Misc Construction Equipment-N	45,235
184040	Misc Cnst Equip Leasing - N	(4,933)
184055	Welding Equipment - R	604
184060	Welding Equipment Leasing R	1,423
184065	Gen Const Equip Exp.	8,913
184070	Construction Equipment-Credit	(1,094,317)
184120	IS Postage Meter	524
184140	IS Other Expense	1,127,267
184170	IS PC Expense	71,664
184175	IS Copy Center	709
184200	A/P Acctg Suspense	(287)
184250	Gas Supply Administration	2,329
184430	Phone Usage & Equip	33,922
184435	Tie Lines & Wats	25,460
184440	Telecon Cllg - Data Lines	1,390
184445	Remote Terminal Usag	25,026
184450	Pa Phone Use & Equip	31,604
184510	Transport Vehicles for Rpr/Mt	30,163
184515	Trans Eq Beg Balance	2,442
184520	Auto Compact - A	8,661
184525	Auto Compact-Leasing - A	1,748
184530	Mt Meter Read Vehicle - F	20,028
184540	Auto - Non Compact - C	100,888
184545	Auto - Non Compact Leasing C	39,431
184550	Truck 1/2 Ton & 3/4Ton - E	808,837
184555	Truck 1/2 & 3/4 Ton-Lease E	592,389
184560	Truck 1 Ton & Larger - G	135,477

184565	Truck 1 Ton plus-Leasing G	216,789
184570	Gen-Transp. Eq. Exp.	37,872
184575	Transportation Vehicle - Cr	(1,839,545)
184580	Trans Expense Split	4,023
184585	Vehicle Breakdown	30,619
184617	MCP Clearing	6,484
184620	Service Line Clearing	(1,282,474)
184625	Main Line Clearing	(35,079)
184640	Control Group Clearing	83,079

Clearing Accounts 184015 - 184070 and 184510 - 184585 for autos, trucks and construction equipment, both company owned or leased, collect costs of oil, gasoline, parts, depreciation, lease costs, license fees, insurance, labor, etc. incurred as a result of operating the Company's fleet. The costs are charged to these accounts as incurred and cleared to various operation, maintenance and capital accounts based on vehicle usage at a predetermined hourly rate for each class of vehicle.

Clearing Account 184120 collects charges for postage, postage meter leasing and meter maintenance. Charges are cleared the following month using an allocation factor based upon actual postage costs used during the month as a percentage of the total.

Clearing Account 184140 collects the cost of supervision, labor, computer rental, supplies and other expenses incurred by the Information Services Department. Information Services charges are cleared on the basis of Analyst time, for labor, and computer usage for charges other than labor.

Clearing Account 184170 collects the costs of personal computer maintenance and support incurred by the Information Services Department. Costs are allocated based on the number of personal computers.

Clearing Account 184175 collects the cost of supervision, labor, supplies and other expenses incurred by the Copy Center. Charges are cleared on the basis of department usage of the Copy Center.

Clearing Account 184200 is used as a temporary suspense account for items received in Accounts Payable containing incorrect or missing account information. These accounts are generally cleared on a monthly basis.

Clearing Account 184250 collects costs associated with the Gas Supply Administration Department. These costs are cleared to the appropriate O&M expense accounts based on predetermined percentages.

Clearing Accounts 184430 - 184450 collect the costs associated with the Company's telecommunications network. These costs are allocated throughout the company based on phone usage or number of connections.

Clearing Accounts 184620 - 184635 accumulate costs related to construction work in progress. The credit balances represent deposits from customers for relocation of pipelines and other construction work in progress. These accounts are cleared to construction work in progress.

Clearing Account 184617 collects charges for the Mail, Copy & Print rooms located throughout the main office. The costs are allocated based on personnel count by Department.

Clearing Account 184640 collects costs associated with the Control Group Department. These costs are cleared to the appropriate O&M expense accounts based on number of customers.

ACCOUNT 186 - Miscellaneous Deferred Debits -

(National Fuel Gas Distribution Corporation at January 31, 2006)

69,226,825

186003	Dfd NY PSC Assessment	348,450
186016	Dfd Cont Plan Union - Non O&M	1,821
186017	Dfd Cont Plan Supv - Non O&M	2,690
186019	Dfd Fasb 109 Costs	54,325,708
186032	Dfd Maintenance Exp PeopleSoft	63,546
186033	Due From Insurance	129,643
186040	Unbilled Rev-Imputed	(320,318)
186054	Dfd Non-O&M Opeb and Pension	857,885
186080	Reimbursable Work	409,703
186090	Production Orders	240,673
186603	Buffalo Service Center	22,787
186605	Universal/Bern	2,860
186608	Westwood	513
186611	NY Gas Mgt System O&M	1,323
186622	EDI NY Capital	21,770
186631	NY Misc Restruct Prog Costs	24,210
186634	NY Daily Balancing Project	10,918
186635	Site Remediation Cost Amort	12,907,475
186636	Web customer Choice - Capital	2,179
186637	NY POR PROGRAM	43,303
186750	Lieurp	129,686

Account 186003 represents the unamortized portion of the annual assessment for the New York Public Service Commission for the year ended March 31, 2006. The account is being amortized over a twelve-month period commencing April 1, 2005.

Account 186016 represents the Non-O&M portion of Retirement Savings program (i.e. the Defined Contribution plan) costs being deferred for NY Division (Union) employees. It represents actual contributions less what is allowed in rates.

Account 186017 represents the Non-O&M portion of Retirement Savings program (i.e. the Defined Contribution plan) costs being deferred for NY Division (Non-Union) employees. It represents actual contributions less what is allowed in rates.

Account 186019 represents the amount established as a deferred tax asset through Distribution Corporation's adoption of FASB 109. (New York Division)

Account 186032 represents the unamortized portion of four years of maintenance costs, paid for at the time the PeopleSoft financial system was acquired.

Account 186033 represents various costs recoverable under insurance policies held by the Company. Amounts are cleared when proceeds are received from the insurance company.

Account 186040 represents the amount of unamortized normalizing credits and surcharges included in the accrual for unbilled revenues.

Account 186054 represents the portion of pension (Defined Benefit Plan) and post-retirement benefit costs not included in the O&M portion of pension and post-retirement benefit costs used in New York rates. This account is cleared, through the fringe benefit loading process, to other accounts in the New York Division, the Pennsylvania Division and other National Fuel subsidiaries.

Account 186080 accumulates costs incurred by the Company for damage to our facilities by outside parties and for line relocation made necessary by various highway departments. Invoices are rendered upon completion of the jobs.

Account 186090 accumulates charges on work orders for items being fabricated for stock and maintenance type jobs which, depending upon the nature of the work performed, may be either capitalized or expensed.

Accounts 186603 through 186608 and 186635 represent the accumulated deferred costs associated with environmental clean-up, and the associated amortization.

Accounts 186611, 186622 and 186631 represent deferred system costs the Company has incurred to transition to a "competitive" environment. Systems involved include: Transportation Scheduling, Gas Management, and Choice Billing. (New York Division)

Account 186634 accumulates charges related to the installation of daily meters, for certain customers, pursuant to a settlement agreement with the New York State Public Service Commission (New York Division).

Account 186636 accumulates expenditures to enable customers to better make Choice decisions and to manage their accounts better (New York Division).

Account 186637 accumulates expenditures associated with implementation of the Purchase of Receivables (POR) program, in accordance with the New York rate settlement (04-G-1047) (New York division).

Account 186750 accumulates charges related to various energy saving measures and education to Pennsylvania customers associated with the Low Income Energy Utilization Reduction Program (LIEURP).

- a. The accounts listed in Pages 1 through 7 were established for purposes noted above.
- b. There will be no significant changes to the accounts in the near future.
- c. Amortization is currently being charged to operations unless awaiting to be charged in the case of certain gas cost deferrals or other accounts as noted above.
- d. Temporary Facilities - Not applicable.
Miscellaneous Deferred Debits - None.
Research and Development - Not applicable.
Property Losses - *Not applicable.*
Any Other Deferred Accounts that affect operating results -
See Accounts above.

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

9. Explain the nature of Accounts Payable to Associated Companies, and note amounts of significant items.

.....

National Fuel Gas Distribution Corporation at January 31, 2006

ACCOUNT 233 - Notes Payable to Associated Companies

National Fuel Gas System Money Pool	<u>\$ 236,000,000</u>
TOTAL Account 233	\$ 236,000,000

The System Money Pool is an arrangement whereby National Fuel Gas Company (Parent) borrows from various sources (i.e. commercial paper, bank notes, subsidiaries of the System) at the most favorable terms available and lends these funds to any of the subsidiaries.

ACCOUNT 234 - Accounts Payable to Associated Companies

National Fuel Gas Company

Interest Expense on Notes Payable \$ 5,851,496

Other Charges Including Employee Benefits
and Other 510,044

National Fuel Gas Supply Corporation

Gas Transportation charges for January 2006 6,469,681

Other Charges Including Labor,
Transportation, Materials and
Supplies 738,033

Empire

Gas Transportation charges for January 2006 98,011

Other Charges Including Labor,
Transportation, Materials and
Supplies 1,930

ERP Trust

Allocated pension expenses 3,895,593

Seneca Resources Corporation

Miscellaneous Charges 30

Highland Forest Resources

Miscellaneous charges 289

National Fuel Resources

POR program (NY) and miscellaneous charges 7,077

Horizon

Miscellaneous Charges 5,889

Total Account 234 17,578,072

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

10. Provide details of other deferred credits as to their origin and disposition policy (e.g., amortization).

.....

ACCOUNT 253 - Other Deferred Credits -
National Fuel Gas Distribution Corporation at January 31, 2006:

Carry Cost PA Mainline extensions	2,103	(1)
Held Checks-Producer	19,784	(2)
Area Development Grants	3,819,732	(3)
Miscellaneous	274,608	(4)
Accrued L-T Incentive Compensation	543,334	(5)
Environmental Clean-up	3,540,975	(6)
Insurance Settlement Proceeds	709,492	(7)
New York Refund OSSCRSC11	2,189,506	(8)
CMR 00-G-1858	8,053,424	(9)
Case 01-G01223 Settlement Liability	1,196,769	(10)
Reserve for Gas Replacement	37,584,933	(11)
EBD Res. Payment Assistance Program	88,078	(12)
 Total	 <u>58,022,736</u>	

- (1) To comply with Pennsylvania PUC Tax Reform Act TRA-86 of adding contributions to income. This represents the time value of income taxes paid on contributions.
- (2) Checks to independent gas producers were withheld pending settlement of unresolved issues.
- (3) The amount represents funding for an area development program established in the New York Division (Case 04-G-1047). Qualified projects will receive funding from this account.
- (4) The majority of this amount represents an accrued estimate for potential litigation in the New York Division.

- (5) This amount represents a liability to National Fuel Gas Company for compensation expense allocated to Distribution associated with the Company's long-term incentive compensation plan.
- (6) The amount represents the balance of accrued environmental clean-up costs for the New York Division.
- (7) This amount represents proceeds from insurance companies that will be used to offset future environmental remediation expenses in the Pennsylvania jurisdiction.
- (8) This amount represents amounts to be refunded to customers for Off-System Sales margin, Service Class 11 margin and capacity release credits accumulated for the time period October 2004 through January 2006. (New York Division)
- (9) This amount represents a Cost Mitigation Reserve to be used to defray cost increases in various programs using several funding mechanisms, pursuant to the Joint Proposal with the NYS Public Service Commission, effective May 1, 2002. (New York Division)
- (10) This amount represents funding for the NY CARES program, which was established in settlement of Case 01-G-01223 (New York Division).
- (11) This amount represents the year-to date difference between the LIFO layer price and the current cost pricing methodology of temporarily liquidated gas stored underground inventory.
- (12) This amount represents funding for qualified Residential Elderly, Blind and Disabled customer expenditures (New York Division).

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

11 Supply basis for Injury and Damages Reserve and Amortization thereof.

.....

ACCOUNT 228.2 - Accumulated Provision for Injuries and Damages
(National Fuel Gas Distribution Corporation at January 31, 2006)

TOTAL Account 228.2 \$ 4,453,269

Account 228201 - Reserve for Injuries & Damages \$ 461,795

This amount represents the reserve for third party injuries and damages. This reserve is evaluated on a quarterly basis and includes specifically identified accruals for known, probable future expenses, as determined by Management.

Account 228202 - Reserve for Workers
Compensation Injuries & Damages \$ 3,991,474

This amount has two separate accruals. One quarterly accrual for estimated workers compensation experience for the current period and one accrual for an annual amount of incurred but not reported (IBNR) claims experience. The quarterly accrual is recorded as a debit to expense and relieved as actual cash payments are made. The IBNR reserve is recorded as a debit to Other Regulatory Assets.

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

12. Provide details of any significant reserves, other than depreciation, bad debt, or injury and damages, appearing on balance sheet.

.....

ACCOUNT 228.3 - Accumulated Provision for Pension and Benefits (National Fuel Gas Distribution Corporation at January 31, 2006) \$ (17,888,532)

Internal Reserve \$ (25,225,265)

This amount represents the Pension and OPEB costs, for the New York Division, not yet collected in rates, but contributed to the Retirement and Post-Retirement plans. This reserve was established in accordance with New York State Public Service Commission policy.

Deferred Compensation Liability \$ 7,336,733

This amount represents deferred compensation payable to certain high-level management employees eligible under the Company's Deferred Compensation Plan.

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

13 Provide an analysis of unappropriated earnings for the test year and three preceding calendar years.

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 UNAPPROPRIATED RETAINED EARNINGS

	Calendar Year Ended			12 Months Ended
	2003	2004	2005	1/31/2006
Balance, Beginning of Year	\$ 356,843,953	\$ 376,155,976	\$ 389,363,959	\$ 402,242,855
Balance Transferred from Income	55,312,024	49,607,983	40,099,397	35,367,770
Dividends Declared - Common Stock	<u>36,000,000</u>	<u>36,400,000</u>	<u>36,400,000</u>	<u>36,400,000</u>
	<u>\$ 376,155,976</u>	<u>\$ 389,363,959</u>	<u>\$ 393,063,356</u>	<u>\$ 401,210,624</u>

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

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 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.

.....

See attached pages for answers to a and b.

As of January 31, 2006 the Pennsylvania Rate Jurisdiction unrecovered purchased gas costs included in Account 191 were determined as follows:

<u>Account 191136</u>	\$ 30,127,833
Represents the deferral of over/under collection for the period August 2005 through July 2006 (PA Division).	
<u>Account 191140</u>	\$ (20,817,382)
Represents the amount of unrecovered purchased gas costs included in the accrual for unbilled revenues. (PA Division).	
<u>Account 191154</u>	\$ 36,697
Represents the deferral of over/under collection for the period August 2002 through July 2003 (PA Division).	
<u>Account 191158</u>	\$ 304,269
Represents the deferral of over/under collection for the period August 2003 through July 2004 (PA Division).	
<u>Account 191161</u>	\$ 649,532
Represents the deferral of over/under collection for the period August 2004 through July 2005 (PA Division).	
Total	<u>\$ 10,300,948</u>

As of January 31, 2005 the Pennsylvania Rate Jurisdiction unrecovered purchased gas costs included in Account 191 were determined as follows:

<u>Account 191140</u> Represents the amount of unrecovered purchased gas costs included in the accrual for unbilled revenues.	\$ (22,686,873)
<u>Account 191150</u> Represents the deferral of over/under collection for the period August 2001 through July 2002 (PA Division).	\$ 271,069
<u>Account 191154</u> Represents the deferral of over/under collection for the period August 2002 through July 2003 (PA Division).	\$ 1,378,273
<u>Account 191158</u> Represents the deferral of over/under collection for the period August 2003 through July 2004 (PA Division).	\$ 9,684,913
<u>Account 191161</u> Represents the deferral of over/under collection for the period August 2004 through July 2005 (PA Division).	\$ 19,849,182
Total	<u>\$ 8,496,564</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ANALYSIS OF ENTRIES TO DEFERRED COST OF GAS PURCHASES
FOR THE TWELVE MONTHS ENDED JANUARY 31, 2006

	<u>ACCOUNT - DEBIT / (CREDIT)</u>						<u>Net Activity</u>	<u>Effect on</u>
	<u>191136</u>	<u>191140</u>	<u>191150</u>	<u>191154</u>	<u>191158</u>	<u>191161</u>		<u>Purchased</u>
								<u>Dr / (Cr)</u>
Febraury 2005	0	4,562,706	0	0	(8,585,607)	(1,642,464)	(5,665,365)	(5,665,365)
March 2005	0	2,245,984	(271,065)	(1,338,998)	718,819	(5,836,283)	(4,481,543)	(4,481,543)
April 2005	0	6,025,339	0	0	(768,401)	(9,726,448)	(4,469,509)	(4,469,509)
May 2005	0	2,454,241	0	(2,578)	(464,831)	(2,470,618)	(483,785)	(483,785)
June 2005	0	4,626,910	(5)	0	(201,106)	(2,376,409)	2,049,391	2,049,391
July 2005	0	243,799	0	0	(111,648)	3,041,729	3,173,880	3,173,880
August 2005	1,745,897	(462,602)	0	0	(473)	(43,581)	1,239,241	1,239,241
September 2005	2,688,452	(636,674)	0	0	0	33,698	2,085,476	2,085,476
October 2005	13,161,311	(7,424,203)	0	0	0	50,863	5,787,972	5,787,972
November 2005	15,386,048	(10,123,030)	0	0	0	37,139	5,300,157	5,300,157
December 2005	7,092,736	(6,451,792)	0	0	0	(128,386)	512,558	512,558
January 2005	(9,946,612)	6,808,813	0	0	32,601	(138,889)	(3,244,088)	(3,244,088)
	30,127,833	1,869,491	(271,069)	(1,341,576)	(9,380,644)	(19,199,650)	1,804,385	1,804,385

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

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.

.....

National Fuel Gas Distribution Corporation has no deferred fuel costs charged to Account 174. See Exhibit 1 Schedule 18 pages 1 through 4 for deferred fuel costs at January 31, 2006.

The accounting treatment for deferred income taxes associated with the deferred fuel costs as shown in the above accounts at January 31, 2006, is as follows:

Since October 1993, 35% has been the rate used to record deferred income taxes. The same rates were also, and will be, used to reverse those taxes as amortization of deferred gas costs occurred / occurs.

As of January 31, 2006, Deferred Income Taxes associated with deferred purchased gas costs in the Pennsylvania Division are reflected as follows:

Account 283 - Accumulated Deferred Income Taxes	\$	6,890,298
---	----	-----------

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

PENNSYLVANIA DIVISION

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.

Exhibit 2 Schedule 3 outlines the operating income statement for the twelve months ended January 31, 2006.

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).

Exhibit 3 sets forth the operating revenues for the 12 month period January 31, 2006.

Exhibit 4 sets for the operating expenses for the 12 month period January 31, 2006.

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

PENNSYLVANIA DIVISION

53.53 II. RATE OF RETURN

A. ALL UTILITIES

22. a. Provide Operating Income claims under:
 (i) Present Rates
 (ii) Proforma Present Rates (annualized and normalized)
 (iii) Proposed Rates (annualized and normalized)
- b. Provide rate of return on original cost and fair value claims under:
 (i) Present Rates
 (ii) Proforma Present Rates
 (iii) Proposed Rates

.....

- a. Operating and Income Claims - Projected Twelve Months Ending January 31, 2007:

	(\$000)	
Present Rates	20,319	Exhibit No. 102
Proforma Present Rates	13,304	Exhibit No. 102
Proposed Rates	28,151	Exhibit No. 102

- b. Rate of Return:

	Original Cost Projected at 1/31/2007 (Ex. 108)	(\$000)	Return
Present Rates	282,440	20,319	7.19%
Proforma Present Rates	296,954	13,304	4.48%
Proposed Rates	296,954	28,151	9.48%

National Fuel Gas Distribution Corporation - Pennsylvania Division is not presenting a Rate of Return Fair Value Claim.

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

53.53 III Balance Sheet and Operating Statement
A. All Utilities

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
Taxes, Other than Income Taxes
Total Operating Expense
Operating Income Before Taxes
Federal Taxes
State Taxes
Deferred Federal
Deferred State
Income Tax Credits
Other Credits
Other Credits and Charges, etc.
Total Income Taxes
Net Utility Operating Income
Other Income and Deductions
Other Income
Detailed listing of other income used in tax calculation
Other Income Deduction
Detailed listing
Taxes Applicable to Other Income and Deductions

Listing
Interest Before Interest Charges
Listing of all types of Interest Charges and all amortization of
premiums and/or discounts and expenses on debt issues
Total Interest
Net Income After Interest Charges

Refer to Exhibit 2 Schedule 3 Page 3 for the Income Statement of the Pennsylvania Division at present and proposed rates for the twelve months ended January 31, 2006.

Refer to Exhibit 2 Schedule 4 for the Income Statement of the Pennsylvania Division per books at January 31, 2006.

National Fuel Gas Distribution Corporation
Pennsylvania Division
Statement of Income at Present and Proposed Rates
Twelve Months Ended January 31, 2006
\$000

	(1) Per Books Twelve Months Ended January 31, 2006	(2) Adjustments Present Rates	(3) Normalized Twelve Months Ended January 31, 2006	(4) Adjustments under Proposed Rates	(5) Adjusted Twelve Months Ended January 31, 2006	Exhibit No.
Operating Revenue						
Gas Service Revenue	\$360,490	\$62,814	\$423,104	\$27,218	\$450,322	
Transportation Service Revenue	16,988	1,410	18,398	1,229	19,627	
Other Operating Revenue	1,821	233	2,054	106	2,160	
Total Operating Revenue	379,298	64,258	443,556	28,553	472,109	3
Operating Revenue Deductions						
Operation & Maintenance Expenses						
Purchase Gas Costs	277,662	54,907	332,569	354	332,923	12
Other	69,279	(1,592)	67,687	581	68,248	4
Depreciation Expense	11,228	259	11,487	0	11,487	5
Net Salvage Amortized	0	1,242	1,242	0	1,242	5
Taxes Other Than Income Taxes	1,714	378	2,092	0	2,092	6
Total Operating Revenue Deductions	359,883	55,194	415,077	915	415,992	
Operating Income before Taxes	19,415	9,064	28,479	27,638	56,117	
Income Taxes	5,302	2,858	8,160	11,468	19,628	7
Utility Operating Income	\$14,113	\$6,206	\$20,319	\$16,170	\$36,489	
Rate Base	\$237,093	\$45,347	\$282,440	\$0	\$282,440	8
Rate of Return	5.95%		7.18%		12.92%	400

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

	Total Pennsylvania Division** (\$ 000)
Operating Revenue	
Gas Service Revenue	360,490
Other Operating Revenue	18,808
Total Operating Revenue	379,298
Operating Revenue Deductions	
Operating & Maintenance Expenses	346,940
Depreciation Expense	11,228
Amortization - Natural Gas Land	-
Taxes Other Than Income Taxes	1,714
Total Operating Revenue Deductions	359,882
Operating Income Before Taxes	19,416
Federal Income Taxes	6,808
Pennsylvania Income Taxes	590
Deferred Income Taxes - Investment Tax Credit	-
Deferred Income Taxes	(2,096)
Utility Operating Income	14,114
Other Income	
Interest Income	457
Allowance for Funds Used During Construction	30
Investment Tax Credit	237
Miscellaneous	84
Total Other Income	808
Other Income Deductions	
Donations	5
Expenditures for Civic, Political and Related Activities	79
Miscellaneous	72
Total Other Income Deductions	156
Taxes Applicable to Other Income and Deductions	(7)
<u>Interest Charges</u>	
Amortization of Loss on Reacquired Debt	114
Interest on Debt to Associated Companies	5,361
Other Interest Expense	870
Interest -- Borrowed Funds During Construction	(12)
Total Interest Charges	6,333
Net Income	8,440

**From Books and Records of Company

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

18. Provide comparative operating statements for the Test Year and the immediately preceding twelve 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.

See Pages 2 through 5 for Comparative Operating Statements of National Fuel Gas Distribution Corporation - Pennsylvania Division for the Twelve Months Ended January 31, 2005 and Twelve Months Ended January 31, 2006.

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
COMPARATIVE STATEMENT OF UTILITY OPERATING REVENUES
TWELVE MONTHS ENDED JANUARY 31, 2005 & 2006

		<u>Twelve Months Ended</u>		<u>Increase/ (Decrease)</u>
		<u>January 31, 2005</u>	<u>January 31, 2006</u>	
		\$	\$	\$
<u>OPERATING REVENUES</u>				
<u>SALES OF GAS</u>				
480	Residential Sales	248,797,092	288,760,219	39,963,127
481.1	Commercial Sales	49,831,699	58,287,104	8,455,405
481.2	Industrial Sales	4,029,031	5,786,102	1,757,071
481.3	Public Authority Sales	6,572,049	7,656,111	1,084,062
483	Off System Gas Sales	5,855,825	-	(5,855,825)
	Total Sales of Gas	<u>315,085,696</u>	<u>360,489,536</u>	<u>45,403,840</u>
 <u>OTHER OPERATING REVENUES</u>				
487	Late Payment Charges	1,090,667	1,432,780	342,113
489	End user Transportation	15,919,761	16,987,652	1,067,891
493	Rent from Gas Property	77,716	90,770	13,054
495	Other Gas Revenue	96,409	297,146	200,737
	Total Other Operating Revenue	<u>17,184,553</u>	<u>18,808,348</u>	<u>1,623,795</u>
	Total Operating Revenues	<u>332,270,249</u>	<u>379,297,884</u>	<u>47,027,635</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
COMPARATIVE STATEMENT OF UTILITY OPERATING REVENUES
TWELVE MONTHS ENDED JANUARY 31, 2005 & 2006

	<u>Twelve Months Ended</u>		
	<u>January 31, 2005</u>	<u>January 31, 2006</u>	<u>Increase/ (Decrease)</u>
TOTAL OPERATING REVENUES	332,270,249	379,297,884	47,027,635
<u>401-402 OPERATING & MAINTENANCE EXPENSES</u>			
<u>PURCHASED GAS SOLD</u>			
Natural Gas Field Line Purchases	173,990,360	238,392,034	64,401,674
Natural Gas Trans. Line Purchases	-	-	-
Other Gas Purchases	60,892,854	39,269,760	(21,623,094)
Total Purchased Gas Sold	<u>234,883,214</u>	<u>277,661,794</u>	<u>42,778,580</u>
<u>OPERATING & MAINTENANCE EXPENSES</u>			
Natural Gas Production	9,774	62,013	52,239
Other Gas Supply	705,010	646,772	(58,238)
Storage	-	-	-
Transmission	732,501	686,717	(45,784)
Distribution	12,494,932	13,110,311	615,379
Customer Accounts	14,300,604	22,996,803	8,696,199
Customer Service	4,003,028	4,849,343	846,315
Sales Promotion	146,216	179,181	32,965
Administrative and General	28,383,268	26,747,560	(1,635,708)
Total O&M Expenses	<u>60,775,333</u>	<u>69,278,700</u>	<u>8,503,367</u>
403 Depreciation	11,187,751	11,228,251	40,500
408.1 Taxes Other Than Income Taxes	<u>2,025,859</u>	<u>1,714,331</u>	<u>(311,528)</u>
Deductions Before Federal and State Income Taxes	<u>308,872,157</u>	<u>359,883,076</u>	<u>51,010,919</u>
Net Utility Operating Income Before Income Taxes	<u>23,398,092</u>	<u>19,414,808</u>	<u>(3,983,284)</u>
409.1 Income Taxes: Federal	3,333,202	6,807,630	3,474,428
State	1,923,696	590,290	(1,333,406)
410.1 Prov. For Def. Inc. Taxes	11,930,386	10,930,522	(999,864)
411.1 Prov. For Def. Inc. Taxes-Cr.	<u>(11,186,923)</u>	<u>(13,026,577)</u>	<u>(1,839,654)</u>
Total Income Taxes	<u>6,000,361</u>	<u>5,301,865</u>	<u>(698,496)</u>
Net Utility Operating Income	<u>17,397,731</u>	<u>14,112,943</u>	<u>(3,284,788)</u>

	Increase/ (Decrease)
ACCOUNT 480 - RESIDENTIAL SALES	\$ 39,963,127

The increase in revenues resulted from a decrease in sales volumes of 1,676,020 Mcf more than offset by an increase in the average revenue rate per Mcf of \$2.20. The average Mcf rate increased from \$9.24 for the twelve months ended January 31, 2005 to \$11.44 for the twelve months ended January 31, 2006.

ACCOUNT 481.1 - COMMERCIAL SALES	\$ 8,455,405
----------------------------------	--------------

The increase in revenues resulted from a decrease in sales volumes of 200,139 Mcf more than offset by an increase in the average revenue rate per Mcf of \$2.62. The average Mcf rate increased from \$11.57 for the twelvemonths ended January 31, 2005 to \$14.19 for the twelve months ended January 31, 2006.

ACCOUNT 481.2 - INDUSTRIAL SALES	\$ 1,757,071
----------------------------------	--------------

The increase in revenues resulted from an increase in sales volumes of 72,037 Mcf, in addition to an increase in the average revenue rate per Mcf of \$2.12. The average Mcf rate increased from \$13.40 for the twelvemonths ended January 31, 2005 to \$15.52 for the twelve months ended January 31, 2006.

ACCOUNT 481.3 - PUBLIC AUTHORITY SALES	\$ 1,084,062
--	--------------

The increase in revenues resulted from a decrease in sales volumes of 36,287 Mcf more than offset by an increase in the average revenue rate per Mcf of \$2.88. The average Mcf rate increased from \$11.73 for the twelvemonths ended January 31, 2005 to \$14.61 for the twelve months ended January 31, 2006.

ACCOUNT 483 - OFF-SYSTEM SALES	\$ (5,855,825)
--------------------------------	----------------

The decrease in revenues resulted from the absence of off-system sales due to FERC Order 2004, "Standards of Conduct for Transmission Providers". Effective 9/22/2004, Distribution Corporation stopped making off-system sales as a result of this FERC Order.

ACCOUNT 489 - END-USER TRANSPORTATION	\$ 1,067,891
---------------------------------------	--------------

The increase in revenues resulted from an increase in sales volumes of 138,706 Mcf for the twelve months ended January 31, 2006.

PURCHASED GAS SOLD	\$ 42,778,580
--------------------	---------------

The increase is the result of an increase in the average rate per Mcf of \$2.60. The average Mcf rate increased from \$8.73 for the twelve months ended January 31, 2005 to \$11.33 for the twelve months ended January 31, 2006. This was partially offset by a decrease in purchased volumes of 2,388,991 Mcf.

CUSTOMER ACCOUNTS:	\$ 8,696,199
--------------------	--------------

ACCOUNT 904 - UNCOLLECTIBLE ACCOUNTS	\$ 8,429,523
--------------------------------------	--------------

The increase is due to an increase in the uncollectible account expense accrual.

CUSTOMER SERVICE: \$ 846,315

ACCOUNT 908 - CUSTOMER ASSISTANCE \$ 794,002

The increase is due to an increase in LIEURP expenses as well as expenses incurred for the Delta R&D program that were not experienced in the previous twelve month period.

ADMINISTRATIVE & GENERAL \$ (1,635,708)

Operating: \$ (1,639,475)

ACCOUNT 925 - INJURIES & DAMAGES \$ (1,190,937)

The decrease is due to a decline in claims experience over the periods examined.

ACCOUNT 926 - EMPLOYEE PENSIONS & BENEFITS \$ (861,233)

The decrease is due primarily to a decrease in the expense recorded for employee Pension and Other Post-Employment Benefits.

ACCOUNT 409.1 - FEDERAL & STATE INCOME TAXES \$ 2,141,022

Federal \$ 3,474,428

The increase is due to an increase in taxable income for the period.

State \$ (1,333,406)

The decrease is due to a decrease in taxable income apportioned to Pennsylvania.

ACCOUNT 410.1 - PROVISION FOR DEFERRED INCOME TAXES \$ (999,864)

The decrease is due to a decrease in items expensed for book purposes, but not for tax purposes.

ACCOUNT 411.1 - PROVISION FOR DEFERRED INCOME TAXES - CREDIT \$ (1,839,654)

The decrease is due to an increase in items deducted for tax purposes that were not expensed for book purposes.

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

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.
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).

.....

There are no other divisions operating in Pennsylvania. However, National Fuel Gas Distribution has two operating divisions; the New York Division and the Pennsylvania Division. For an income statement for each division and for the total Distribution Corporation, see pages 2 and 3. Pennsylvania jurisdictional data does not include other state data.

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
STATEMENT OF UTILITY OPERATING INCOME
TWELVE MONTHS ENDED JANUARY 31, 2006

<u>OPERATING INCOME</u>	<u>New York</u> <u>Division</u> \$	<u>Pennsylvania</u> <u>Division</u> \$	<u>Total</u> <u>Corporation</u> \$
<u>Sale of Natural Gas</u>			
480 Residential	676,249,855	288,760,219	965,010,074
481.1 Commercial	86,437,281	58,287,104	144,724,385
481.2 Industrial	12,499,870	5,786,102	18,285,972
481.3 Public Authority	9,763,452	7,656,111	17,419,563
483 Off System Sales	-	-	-
Total Sales of Gas	784,950,458	360,489,536	1,145,439,994
<u>Other Operating Revenues</u>			
487 Forfeited Discounts	6,473,481	1,432,780	7,906,261
489 Rev. from Transport of Gas of Others	72,596,278	16,987,652	89,583,930
493 Rents from Gas Property	37,890	90,770	128,660
495 Other Gas Revenues	(2,354,383)	297,146	(2,057,237)
496 Provision for Refund	-	-	-
Total Other Revenues	76,753,266	18,808,348	95,561,614
Total Operating Revenues	861,703,724	379,297,884	1,241,001,608

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
STATEMENT OF UTILITY OPERATING INCOME
TWELVE MONTHS ENDED JANUARY 31, 2006

<u>OPERATING EXPENSES</u>	<u>New York</u> <u>Division</u> \$	<u>Pennsylvania</u> <u>Division</u> \$	<u>Total</u> <u>Corporation</u> \$
<u>401-402 Operation & Maintenance Expenses</u>			
Purchased Gas Sold			
Natural Gas Field Line			
Purchases	495,062,054	238,392,034	733,454,088
Natural Gas Trans. Line			
Purchases	32,126,621	-	32,126,621
Other Gas Purchases	49,630,895	39,269,760	88,900,655
Total Purchased Gas Sold	<u>576,819,570</u>	<u>277,661,794</u>	<u>854,481,364</u>
Natural Gas Production	32,789	62,013	94,802
Other Gas Supply	1,514,439	646,772	2,161,211
Storage	-	-	-
Transmission	963,659	686,717	1,650,376
Distribution	31,477,800	13,110,311	44,588,111
Customer Account	49,004,355	22,996,803	72,001,158
Customer Service	5,057,974	4,849,343	9,907,317
Sales Promotion	305,966	179,181	485,147
Administrative & General	65,326,925	26,747,560	92,074,485
Subtotal	<u>153,683,907</u>	<u>69,278,700</u>	<u>222,962,607</u>
403 Depreciation Expense	28,933,478	11,228,251	40,161,729
408.1 Taxes Other than Income Taxes	<u>44,807,145</u>	<u>1,714,331</u>	<u>46,521,476</u>
Total Operating Revenue Deductions Before State & Federal Inc. Tax	804,244,100	359,883,076	1,164,127,176
Net Utility Operating Income Before Income Taxes	57,459,624	19,414,808	76,874,432
409.1 Income Taxes: Federal	1,393,385	6,807,630	8,201,015
State	2,173,172	590,290	2,763,462
410.1 Provision for Deferred Income Taxes	62,932,461	10,930,522	73,862,983
411.1 Provision for Deferred Income Taxes - Cr.	<u>(50,307,514)</u>	<u>(13,026,577)</u>	<u>(63,334,091)</u>
Total Income Taxes	<u>16,191,504</u>	<u>5,301,865</u>	<u>21,493,369</u>
Net Utility Operating Income	<u><u>41,268,120</u></u>	<u><u>14,112,943</u></u>	<u><u>55,381,063</u></u>

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

16. 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 the ratemaking purposes.

.....

The following entry was made at the beginning of the test year (1/31/2005):

Dr. 173 Accrued Utility Revenue	2,377,487	
Cr. 480-481 Gas Revenues		2,375,993
Cr. 489.2 Gas Revenues		1,494
Dr. 401999 Purchased Gas Sold	2,042,685	
Cr. 191 Deferred Gas Costs		2,042,685

The following entry was made at the end of the test year (1/31/2006):

Cr. 173 Accrued Utility Revenue		7,767,218
Dr. 480-481 Gas Revenues	7,763,904	
Dr. 489.2 Gas Revenues	3,314	
Dr. 401999 Purchased Gas Sold		6,808,813
Dr. 191 Deferred Gas Costs	6,808,813	

For ratemaking purposes, revenues are presented on an as billed basis and therefore, the accrual for unbilled gas revenues is not included.

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

21. If a gas company is affiliated with another 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.

.....

The National Fuel Gas Distribution Corporation does not have another segment, such as water or electric segment.

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
STATEMENT OF OPERATING REVENUES AT PRESENT AND PROPOSED RATES
TWELVE MONTHS ENDED JANUARY 31, 2006

	Actual Twelve Months Ending January 31, 2006	Ratemaking Adjustments at Present Rates	Normalized Twelve Months Ending January 31, 2006	Non Seasonal Rate Design		Seasonal Rate Design	
				Adjustment to Annualize at Proposed Base Rates	Total at Proposed Base Rates	Adjustment to Annualize at Proposed Base Rates	Total at Proposed Base Rates
Sales							
Residential	\$290,266,482	\$48,815,430	\$339,081,912	\$22,121,416	\$361,203,328	\$21,866,694	\$360,948,606
Small Commercial/Public Authority LE250	15,643,514	2,478,546	18,122,060	1,497,851	19,619,911	1,194,542	19,316,602
Small Commercial/Public Authority GT250	26,218,748	4,319,107	30,537,855	1,978,460	32,516,315	1,391,012	31,928,867
Large Commercial/Public Authority	24,369,287	4,224,181	28,593,468	2,243,845	30,837,313	1,756,464	30,349,932
SVIS	1,161,336	151,472	1,312,808	59,077	1,371,885	52,730	1,365,538
IVIS	4,046,074	570,920	4,616,994	707,068	5,324,062	568,881	5,185,875
LVIS	248,943	17,007	265,950	32,610	298,560	28,278	294,228
LIS	161,452	11,242	172,694	13,876	186,570	5,311	178,005
Load Balancing	327,019	73,154	400,173	691	400,864	693	400,866
Transportation	21,599,540	(3,201,492)	18,398,048	1,261,095	19,659,143	1,228,738	19,626,786
Matching, Unbilled & Other Adjustments	(6,565,206)	6,565,206	0	0	0	\$0	0
Total Gas Service Revenues	377,477,189	64,024,773	441,501,962	29,915,990	471,417,952	28,093,344	469,595,306
Other Operating Revenues							
Late Payment Revenues	1,432,780	233,261	1,666,041	112,991	1,779,032	106,106	1,772,147
Offsystem Sales	0	0	0	0	0	0	0
Rental Income	90,943	0	90,943	0	90,943	0	90,943
Capacity Release Revenue	200,623	0	200,623	0	200,623	0	200,623
Bill Insert Revenues	53,905	0	53,905	0	53,905	0	53,905
Sales Tax	40,421	0	40,421	0	40,421	0	40,421
Customer Billing Service Charges	3,981	0	3,981	0	3,981	0	3,981
Sale of Inventory Materials	(1,956)	0	(1,956)	0	(1,956)	0	(1,956)
	<u>1,820,697</u>	<u>233,261</u>	<u>2,053,958</u>	<u>112,991</u>	<u>2,166,949</u>	<u>106,106</u>	<u>2,160,064</u>
Total Operating Revenues	\$379,297,886	\$64,258,034	\$443,555,920	\$30,028,981	\$473,584,901	\$28,199,450	\$471,755,370

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
53.52
(a)

2. The total number of customers served by the utility at the close of such period.

The total number of customers served by the utility during January 31, 2006 was 214,925.

3. A calculation of the number of customers, by tariff subdivision, whose bills will be affected by the change.

See Exhibit No. 103.

4. The effect of the change on the utility's customers.

See Exhibit No. 103.

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
53.52
(b)

2. The operating revenues of the utility for a 12-month period, the end of which shall not be more than 120 days prior to such filing.

National Fuel Gas Distribution has used a historic test year in this rate filing of January 31, 2006. On Exhibit No. 3, Page 1, the operating revenues for the Pennsylvania Division are shown, for the twelve months ended January 31, 2006, as booked.

3. A calculation of the number of customers, by tariff subdivision, whose bills will be increased.

See Exhibit No. 103.

4. A calculation of the total increases, in dollars, by tariff subdivision, projected to an annual basis.

For the calculation of the total changes, in dollars by tariff subdivision, for the twelve months ended January 31, 2006, projected to an annual basis see Exhibit No. 3, Schedule 2.

5. A calculation of the number of customers, by tariff subdivision, whose bills will be decreased.

See Exhibit No. 103.

6. A calculation of the total decreases, in dollars, by tariff subdivision, projected to an annual basis.

For the calculation of the total changes, in dollars by tariff subdivision, for the twelve months ended January 31, 2006, projected to an annual basis see Exhibit No. 3, Schedule 2.

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
53.53 III E

4. Provide detailed calculations substantiating the adjustments to revenues for annualization of changes in number of customers and annualization of changes in volume sold for all customers for the test year.
 - a. Breakdown changes in number of customers by rate schedules.
 - b. If an annualization adjustment for changes in customers and changes in volume sold is not submitted, please explain.

See Exhibit No. 3, Schedule 2.

6. Supply, by classification, *Operating Revenues - Miscellaneous* for test year.

See Exhibit Nos. 3, Schedule 1.

8. Describe how the *net* billing and *gross* billing is determined. For example, if the *net* billing is based on the rate blocks plus FCA and STA, and the *gross* billing is determined by a percentage increase (1, 3 or 5 percent), then state whether the percentage increase is being applied to all three items of revenue - rate blocks plus FCA and STA.

National Fuel Gas Distribution Corporation does not have a provision for gross and net billing in its tariff.

9. Describe the procedures involved in determining whether forfeited discounts or penalties are applied to customer billing.

National Fuel Gas Distribution Corporation allows a residential customer 20 days in which to pay the amount due without penalty. It allows commercial, public authority, industrial and large volume customers 15 days to pay without penalty. The penalty charged to all customers is 1.50% on the full unpaid and overdue balance.

10. Provide annualization of revenues as a result of rate changes occurring during the year, at the level of operations as of the end of the test year.

See Exhibit No. 3, Schedule 1.

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
53.53 III E

11. Provide a detailed billing analysis supporting present and proposed rates by customer classification and/or tariff rate schedule.

See Exhibit No. 3, Schedules 1 and 2.

13. Provide a schedule of present and proposed tariff rates showing dollar change and percent change by block. Also, provide an explanation of any change in block structure and the reasons therefore.

Please refer to Exhibit No. 3, Schedule 2.

14. Provide the following statements and schedules. The schedules and statements for the test year portion should be reconciled with the summary operating statement.

- a. An operating revenues summary for the test year and the year preceding the test year showing the following (Gas Mcf):
- (i) For each major classification of customers
 - (a) Mcf sales.
 - (b) Dollar Revenues.
 - (c) Forfeited discounts (Total if not available by classification).
 - (d) Other and miscellaneous revenues that are to be taken into the utility operating account along with their related costs and expenses.
 - (ii) A detailed explanation of all annualizing and normalizing adjustments showing method utilized and amounts and rates used in calculation to arrive at adjustment.
 - (iii) Segregate, from recorded revenues from the test year, the amount of revenues that are contained therein, by appropriate revenue categories, from:
 - (a) Fuel Adjustment Surcharge.
 - (b) State Tax Surcharge.
 - (c) Any other surcharge being used to collect revenue.
 - (d) Provide explanations if any of the surcharges are not applicable to respondent's operations.

(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.)

See Exhibit No. 3 and Statement No. 5.

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
53.53 III E

15. State manner in which revenues are being presented for ratemaking purposes:
- a. Accrued Revenues
 - b. Billed Revenues
 - c. Cash Revenues
- Provide details of the method followed.

Revenues are reported for ratemaking purposes on an "as billed" basis. Adjustments for ratemaking purposes appear in Exhibit No. 3.

20. Provide for test year only, a schedule by tariff rates and by service classifications showing proposed increase and percent of increase.

Please refer to Exhibit No. 3, Schedule 2.

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.

See Exhibit No. 2.

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISION
 CALCULATION OF SALES REVENUES USING RATES IN EFFECT
 FEBRUARY 1, 2005 THROUGH JANUARY 31, 2006

	February 1 through April 15			April 15 through May 1			May 1 through August 1			August 1 through November 1			November 1 through January 1			January 1 through January 31			Total		
	Rates Effective February 1, 2005			Rates Effective April 15, 2005			Rates Effective May 1, 2005			Rates Effective August 1, 2005			Rates Effective November 1, 2005			Rates Effective January 1, 2006			Mtd	Revenue	
	Rate	Mtd	Revenue	Rate	Mtd	Revenue	Rate	Mtd	Revenue	Rate	Mtd	Revenue	Rate	Mtd	Revenue	Rate	Mtd	Revenue			
LIRA - 40% Discount																					
Bills	\$11.50	2,773	\$31,885	\$12.00	111	\$1,337	\$12.00	3,976	\$47,706	\$12.00	3,757	\$45,090	\$12.00	2,520	\$30,236	\$12.00	837	\$7,847	13,774	\$183,901	
0-5	\$2.1800	13,689	\$29,842	\$2.7673	544	\$1,506	\$2.7673	11,734	\$32,473	\$2.7673	10,355	\$28,656	\$2.7673	12,237	\$33,863	\$2.7673	3,143	\$8,699	51,703	\$135,039	
Over 5	\$1.6353	35,970	\$58,822	\$1.9456	967	\$1,881	\$1.9456	4,839	\$9,416	\$1.9456	2,722	\$5,295	\$1.9456	25,432	\$49,490	\$1.9456	8,317	\$16,181	78,247	\$141,075	
Total		49,659	\$120,549		1,511	\$4,724		16,574	\$89,595		13,077	\$79,041		37,669	\$113,579		11,460	\$32,527	129,950	\$440,015	
Subtotal Non Gas Revenues			\$120,549			\$4,724			\$89,595			\$79,041			\$113,579			\$32,527		\$440,015	
Distribution Charge	\$0.2951		\$14,654	\$0.2951		\$448	\$0.3022		\$5,009	\$0.2991		\$3,911	\$0.3018		\$11,368	\$0.3018		\$3,459		\$38,847	
Natural Gas Supply Charge	\$8.7642		\$435,220	\$8.7642		\$13,244	\$9.0421		\$149,863	\$10.4432		\$136,564	\$13.5154		\$509,111	\$13.5154		\$154,891		\$1,398,893	
Gas Adjustment Charge	\$0.2281		\$11,327	\$0.2281		\$345	\$0.2281		\$3,781	(\$0.1127)		(\$1,474)	(\$0.0059)		(\$222)	(\$0.0059)		(\$68)		\$13,689	
Subtotal Gas Revenues			\$461,201			\$14,035			\$158,653			\$139,001			\$520,257			\$158,282		\$1,451,428	
LIRA Discount	-40.00%		(\$232,700)	-40.00%		(\$7,504)	-40.00%		(\$99,299)	-40.00%		(\$87,217)	-40.00%		(\$253,534)	-40.00%		(\$76,324)		(\$756,578)	
STA Tax Revenues	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0		\$0	
Revenue Adj.			\$0			\$0			\$0			\$0			\$0			\$0		(\$596)	
Total			\$349,050			\$11,255			\$148,949			\$130,825			\$380,302			\$114,485		\$1,134,270	
LIRA - 50% Discount																					
Bills	\$11.50	3,825	\$43,983	\$12.00	154	\$1,852	\$12.00	4,861	\$55,932	\$12.00	4,622	\$55,468	\$12.00	3,223	\$38,672	\$12.00	817	\$9,804	17,302	\$206,711	
0-5	\$2.1800	18,873	\$41,143	\$2.7673	752	\$2,081	\$2.7673	14,027	\$38,818	\$2.7673	12,342	\$34,154	\$2.7673	15,661	\$43,340	\$2.7673	4,051	\$11,211	65,707	\$170,747	
Over 5	\$1.6353	48,841	\$79,543	\$1.9456	1,253	\$6,370	\$1.9456	6,246	\$12,152	\$1.9456	3,134	\$6,098	\$1.9456	32,014	\$62,287	\$1.9456	10,387	\$20,209	101,676	\$182,726	
Total		67,515	\$164,669		2,004	\$6,370		20,273	\$106,902		15,478	\$95,720		47,678	\$144,299		14,438	\$41,224	187,383	\$559,184	
Subtotal Non Gas Revenues			\$164,669			\$6,370			\$106,902			\$95,720			\$144,299			\$41,224		\$559,184	
Distribution Charge	\$0.2951		\$19,924	\$0.2951		\$592	\$0.3022		\$6,127	\$0.2991		\$4,629	\$0.3018		\$14,389	\$0.3018		\$4,358		\$50,019	
Natural Gas Supply Charge	\$8.7642		\$591,711	\$8.7642		\$17,567	\$9.0421		\$183,314	\$10.4432		\$181,622	\$13.5154		\$644,358	\$13.5154		\$195,141		\$1,793,713	
Gas Adjustment Charge	\$0.2281		\$15,400	\$0.2281		\$457	\$0.2281		\$4,824	(\$0.1127)		(\$1,744)	(\$0.0059)		(\$281)	(\$0.0059)		(\$85)		\$18,371	
Subtotal Gas Revenues			\$627,035			\$18,616			\$194,065			\$164,507			\$658,486			\$199,414		\$1,862,103	
LIRA Discount	-50.00%		(\$395,852)	-50.00%		(\$12,493)	-50.00%		(\$150,484)	-50.00%		(\$130,114)	-50.00%		(\$401,383)	-50.00%		(\$120,319)		(\$1,210,645)	
STA Tax Revenues	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0		\$0	
Revenue Adj.			\$0			\$0			\$0			\$0			\$0			\$0		(\$238)	
Total			\$395,852			\$12,493			\$150,483			\$130,113			\$401,382			\$120,319		\$1,210,404	
LIRA - 60% Discount																					
Bills	\$11.50	5,342	\$61,430	\$12.00	205	\$2,463	\$12.00	6,302	\$75,623	\$12.00	5,752	\$69,028	\$12.00	5,866	\$70,828	\$12.00	1,588	\$19,057	25,075	\$298,229	
0-5	\$2.1800	28,457	\$57,677	\$2.7673	1,000	\$2,786	\$2.7673	19,571	\$54,157	\$2.7673	16,600	\$45,945	\$2.7673	28,806	\$79,719	\$2.7673	7,860	\$21,751	100,298	\$262,015	
Over 5	\$1.6353	72,836	\$119,109	\$1.9456	1,810	\$3,521	\$1.9456	9,062	\$17,631	\$1.9456	4,932	\$9,596	\$1.9456	64,231	\$124,967	\$1.9456	20,429	\$39,747	173,300	\$314,571	
Total		99,294	\$238,218		2,809	\$8,750		28,632	\$147,411		21,535	\$124,569		93,038	\$275,314		28,289	\$80,555	273,598	\$874,815	
Subtotal Non Gas Revenues			\$238,218			\$8,750			\$147,411			\$124,569			\$275,314			\$80,555		\$874,815	
Distribution Charge	\$0.2951		\$29,302	\$0.2951		\$829	\$0.3022		\$8,653	\$0.2991		\$6,441	\$0.3018		\$28,079	\$0.3018		\$8,538		\$81,842	
Natural Gas Supply Charge	\$8.7642		\$870,229	\$8.7642		\$24,622	\$9.0421		\$258,898	\$10.4432		\$224,898	\$13.5154		\$1,257,450	\$13.5154		\$382,336		\$3,018,433	
Gas Adjustment Charge	\$0.2281		\$22,849	\$0.2281		\$641	\$0.2281		\$6,531	(\$0.1127)		(\$2,427)	(\$0.0059)		(\$549)	(\$0.0059)		(\$187)		\$26,878	
Subtotal Gas Revenues			\$922,180			\$26,092			\$274,082			\$228,912			\$1,284,980			\$390,707		\$3,128,963	
LIRA Discount	-60.00%		(\$696,238)	-60.00%		(\$20,905)	-60.00%		(\$252,896)	-60.00%		(\$212,089)	-60.00%		(\$936,176)	-60.00%		(\$282,757)		(\$2,401,061)	
STA Tax Revenues	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0		\$0	
Revenue Adj.			\$0			\$0			\$0			\$0			\$0			\$0		\$781	
Total			\$464,158			\$13,937			\$168,597			\$141,392			\$624,118			\$188,505		\$1,801,488	
LIRA - 70% Discount																					
Bills	\$11.50	1	\$10	\$12.00	0	\$1	\$12.00	21	\$246	\$12.00	202	\$2,426	\$12.00	615	\$7,380	\$12.00	220	\$2,844	1,059	\$12,707	
0-5	\$2.1800	4	\$10	\$2.7673	1	\$2	\$2.7673	42	\$116	\$2.7673	736	\$2,036	\$2.7673	2,965	\$8,289	\$2.7673	1,087	\$3,007	4,865	\$13,460	
Over 5	\$1.6353	6	\$10	\$1.9456	1	\$2	\$1.9456	11	\$21	\$1.9456	395	\$768	\$1.9456	7,838	\$15,250	\$1.9456	3,125	\$6,080	11,376	\$22,131	
Total		11	\$30		1	\$5		53	\$383		1,131	\$5,230		10,834	\$30,919		4,212	\$11,731	16,241	\$48,298	
Subtotal Non Gas Revenues			\$30			\$5			\$383			\$5,230			\$30,919			\$11,731		\$48,298	
Distribution Charge	\$0.2951		\$3	\$0.2951		\$0	\$0.3022		\$16	\$0.2991		\$338	\$0.3018		\$3,270	\$0.3018		\$1,271		\$4,896	
Natural Gas Supply Charge	\$8.7642		\$93	\$8.7642		\$12	\$9.0421		\$479	\$10.4432		\$11,808	\$13.5154		\$148,422	\$13.5154		\$56,922		\$215,736	
Gas Adjustment Charge	\$0.2281		\$2	\$0.2281		\$0	\$0.2281		\$12	(\$0.1127)		(\$127)	(\$0.0059)		(\$64)	(\$0.0059)		(\$25)		(\$202)	
Subtotal Gas Revenues			\$98			\$12			\$507			\$12,019			\$149,828			\$58,188		\$220,432	
LIRA Discount	-70.00%		(\$90)	-70.00%		(\$12)	-70.00%		(\$823)	-70.00%		(\$12,074)	-70.00%		(\$128,383)	-70.00%		(\$48,928)		(\$188,111)	
STA Tax Revenues	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0		\$0	
Revenue Adj.			\$0			\$0			\$0			\$0			\$0			\$0		\$49	
Total			\$38			\$5			\$267			\$5,175			\$54,164			\$20,970		\$80,688	

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISION
 CALCULATION OF SALES REVENUES USING RATES IN EFFECT
 FEBRUARY 1, 2005 THROUGH JANUARY 31, 2008

	February 1 through April 15			April 15 through May 1			May 1 through August 1			August 1 through November 1			November 1 through January 1			January 1 through January 31			Total		
	Rates Effective February 1, 2005			Rates Effective April 15, 2005			Rates Effective May 1, 2005			Rates Effective August 1, 2005			Rates Effective November 1, 2005			Rates Effective January 1, 2006			Mcf	Revenue	
	Rate	Mcf	Revenue	Rate	Mcf	Revenue	Rate	Mcf	Revenue	Rate	Mcf	Revenue	Rate	Mcf	Revenue	Rate	Mcf	Revenue			
Small Commercial LE250																					
Bills	\$15.42	26,338	\$408,103	\$17.00	1,053	\$17,898	\$17.00	30,853	\$524,503	\$17.00	26,086	\$443,487	\$17.00	17,649	\$300,028	\$17.00	4,390	\$74,628	106,367	\$1,766,627	
0-5	\$2.3488	119,983	\$281,792	\$2.6041	4,838	\$12,078	\$2.6041	58,910	\$148,200	\$2.6041	44,551	\$116,018	\$2.6041	74,258	\$193,376	\$2.6041	19,804	\$51,571	320,145	\$803,033	
Over 5	\$2.1854	371,665	\$812,238	\$2.2994	9,486	\$21,811	\$2.2994	31,574	\$72,602	\$2.2994	20,304	\$46,688	\$2.2994	168,526	\$387,509	\$2.2994	58,429	\$134,352	659,985	\$1,475,200	
Total		491,649	\$1,500,133		14,123	\$51,787		88,485	\$745,305		64,856	\$166,171		242,785	\$680,913		78,233	\$260,551	980,130	\$4,044,880	
Customer Education Rider	(\$0.0029)		(\$1,426)	(\$0.0029)		(\$41)	(\$0.0029)		(\$257)	(\$0.0029)		(\$188)	(\$0.0029)		(\$704)	\$0.0001		\$8		(\$2,608)	
Subtotal Non Gas Revenues			\$1,498,707			\$51,746			\$745,048			\$605,983			\$880,209			\$260,559		\$4,042,252	
Distribution Charge	\$0.2951		\$145,085	\$0.2951		\$4,188	\$0.3022		\$28,740	\$0.2991		\$19,398	\$0.3018		\$73,272	\$0.3018		\$23,611		\$292,274	
Natural Gas Supply Charge	\$8.7842		\$4,308,908	\$8.7842		\$123,781	\$9.0421		\$800,087	\$10.4432		\$677,301	\$13.5154		\$3,281,331	\$13.5154		\$1,057,352		\$10,248,758	
Gas Adjustment Charge	\$0.2281		\$112,145	\$0.2281		\$3,222	\$0.2281		\$20,183	(\$0.1127)		(\$7,309)	(\$0.0059)		(\$1,432)	(\$0.0059)		(\$462)		\$126,347	
Subtotal Gas Revenues			\$4,568,136			\$131,171			\$847,010			\$689,390			\$3,353,171			\$1,080,501		\$10,667,379	
STA Tax Revenues	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0		\$0	
Revenue Adj.			\$0			\$0			\$0			\$0			\$0			\$0		(\$185)	
Total			\$6,064,843			\$182,917			\$1,592,058			\$1,295,373			\$4,233,380			\$1,341,060		\$14,709,436	
Small Public Authority LE250																					
Bills	\$15.42	1,597	\$24,631	\$17.00	64	\$1,083	\$17.00	1,921	\$32,663	\$17.00	1,638	\$27,848	\$17.00	1,085	\$18,442	\$17.00	267	\$4,534	6,572	\$109,201	
0-5	\$2.3488	7,253	\$17,035	\$2.6041	278	\$723	\$2.6041	3,708	\$9,656	\$2.6041	2,929	\$7,628	\$2.6041	4,838	\$12,078	\$2.6041	1,211	\$3,154	20,018	\$50,274	
Over 5	\$2.1854	21,858	\$47,768	\$2.2994	521	\$1,198	\$2.2994	2,102	\$4,834	\$2.2994	1,618	\$3,720	\$2.2994	11,829	\$27,200	\$2.2994	3,988	\$9,170	41,918	\$93,890	
Total		29,111	\$89,434		799	\$3,004		5,811	\$47,153		4,547	\$39,196		16,467	\$57,720		5,199	\$16,858	61,934	\$253,365	
Customer Education Rider	(\$0.0028)		(\$84)	(\$0.0028)		(\$2)	(\$0.0028)		(\$17)	(\$0.0028)		(\$13)	(\$0.0028)		(\$48)	\$0.0001		\$1		(\$163)	
Subtotal Non Gas Revenues			\$89,350			\$3,002			\$47,136			\$39,183			\$57,672			\$16,859		\$253,202	
Distribution Charge	\$0.2951		\$8,591	\$0.2951		\$238	\$0.3022		\$1,756	\$0.2991		\$1,360	\$0.3018		\$4,970	\$0.3018		\$1,569		\$18,482	
Natural Gas Supply Charge	\$8.7842		\$255,135	\$8.7842		\$7,002	\$9.0421		\$52,540	\$10.4432		\$47,485	\$13.5154		\$222,581	\$13.5154		\$70,269		\$654,992	
Gas Adjustment Charge	\$0.2281		\$6,640	\$0.2281		\$182	\$0.2281		\$1,325	(\$0.1127)		(\$512)	(\$0.0059)		(\$97)	(\$0.0059)		(\$31)		\$7,507	
Subtotal Gas Revenues			\$270,366			\$7,420			\$55,821			\$48,333			\$227,434			\$71,807		\$680,981	
STA Tax Revenues	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0		\$0	
Revenue Adj.			\$0			\$0			\$0			\$0			\$0			\$0		(\$105)	
Total			\$359,716			\$10,422			\$102,757			\$87,516			\$285,108			\$88,666		\$934,078	
Small Commercial LE250 Trans																					
Bills	\$15.42	4	\$62	\$17.00	2	\$34	\$17.00	4	\$68	\$17.00	4	\$68	\$17.00	3	\$51	\$17.00	2	\$34	19	\$317	
Administration Fees	\$70.00	4	\$280	\$70.00	2	\$140	\$70.00	4	\$280	\$70.00	4	\$280	\$70.00	3	\$210	\$70.00	2	\$140	19	\$1,330	
All Volume	\$2.3644	58	\$137	\$2.5435	0	\$0	\$2.5435	6	\$15	\$2.5435	11	\$28	\$2.5435	17	\$43	\$2.5435	75	\$191	167	\$414	
Total		58	\$479		0	\$174		6	\$363		11	\$376		17	\$304		75	\$365	167	\$2,081	
Subtotal Non Gas Revenues			\$479			\$174			\$363			\$376			\$304			\$365		\$2,081	
MMT Gas Cost Charge	\$0.1500		\$9	\$0.1500		\$0	\$0.1500		\$1	\$0.1500		\$2	\$0.1500		\$3	\$0.1500		\$11		\$26	
Subtotal Gas Revenues			\$9			\$0			\$1			\$2			\$3			\$11		\$26	
STA Tax Revenues	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0		\$0	
Revenue Adj.			\$0			\$0			\$0			\$0			\$0			\$0		\$0	
Total			\$488			\$174			\$364			\$378			\$307			\$376		\$2,087	
Small Commercial LE250 SATC																					
Bills	\$15.42	9	\$139	\$17.00	1	\$17	\$17.00	4	\$68	\$17.00	7	\$119	\$17.00	7	\$119	\$17.00	5	\$85	33	\$547	
0-5	\$2.3488	35	\$85	\$2.6041	5	\$13	\$2.6041	3	\$8	\$2.6041	3	\$8	\$2.6041	28	\$73	\$2.6041	20	\$52	95	\$239	
Over 5	\$2.1854	138	\$302	\$2.2994	5	\$11	\$2.2994	0	\$0	\$2.2994	0	\$0	\$2.2994	19	\$44	\$2.2994	37	\$85	199	\$442	
Total		174	\$526		10	\$41		3	\$76		3	\$127		47	\$236		57	\$222	294	\$1,228	
Customer Education Rider	(\$0.0029)		(\$1)	(\$0.0029)		\$0	(\$0.0029)		\$0	(\$0.0029)		\$0	(\$0.0029)		\$0	\$0.0001		\$0		(\$1)	
Subtotal Non Gas Revenues			\$525			\$41			\$76			\$127			\$236			\$222		\$1,227	
Distribution Charge	\$0.2951		\$51	\$0.2951		\$3	\$0.3022		\$1	\$0.2991		\$1	\$0.3018		\$14	\$0.3018		\$17		\$87	
Subtotal Gas Revenues			\$51			\$3			\$1			\$1			\$14			\$17		\$87	
STA Tax Revenues	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0		\$0	
Revenue Adj.			\$0			\$0			\$0			\$0			\$0			\$0		\$0	
Total			\$576			\$44			\$77			\$128			\$250			\$239		\$1,314	

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISION
 CALCULATION OF SALES REVENUES USING RATES IN EFFECT
 FEBRUARY 1, 2005 THROUGH JANUARY 31, 2006

	February 1 through April 15			April 15 through May 1			May 1 through August 1			August 1 through November 1			November 1 through January 1			January 1 through January 31		Total		
	Rates Effective February 1, 2005			Rates Effective April 15, 2005			Rates Effective May 1, 2005			Rates Effective August 1, 2005			Rates Effective November 1, 2005			Rates Effective January 1, 2006				
	Rate	Mtd	Revenue	Rate	Mtd	Revenue	Rate	Mtd	Revenue	Rate	Mtd	Revenue	Rate	Mtd	Revenue	Rate	Mtd	Revenue	Mtd	Revenue
Small Commercial LE250 SATC E																				
Bills	\$15.42	15	\$231	\$17.00	3	\$51	\$17.00	0	\$0	\$17.00	14	\$238	\$17.00	7	\$119	\$17.00	2	\$34	41	\$673
0-5	\$2.3486	61	\$143	\$2.6041	5	\$13	\$2.6041	7	\$18	\$2.6041	10	\$26	\$2.6041	8	\$21	\$2.6041	10	\$26	101	\$247
Over 5	\$2.1654	66	\$144	\$2.2994	4	\$9	\$2.2994	0	\$0	\$2.2994	0	\$0	\$2.2994	0	\$0	\$2.2994	25	\$57	95	\$210
Total		127	\$518		9	\$73		7	\$18		10	\$264		8	\$140		35	\$117	196	\$1,130
Customer Education Rider	(\$0.0029)		\$0	(\$0.0029)		\$0	(\$0.0029)		\$0	(\$0.0029)		\$0	(\$0.0029)		\$0	\$0.0001		\$0		\$0
Subtotal Non Gas Revenues			\$518			\$73			\$18			\$264			\$140			\$117		\$1,130
Gas Adjustment Charge	\$0.2281		\$29	\$0.2281		\$2	\$0.2281		\$2	(\$0.1127)		(\$1)	(\$0.0059)		\$0	(\$0.0059)		\$0		\$32
Distribution Charge	\$0.2951		\$37	\$0.2951		\$3	\$0.3022		\$2	\$0.2991		\$3	\$0.3018		\$2	\$0.3018		\$2		\$11
Subtotal Gas Revenues			\$66			\$5			\$4			\$2			\$2			\$2		\$90
STA Tax Revenues	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0		\$0
Revenue Adj.			\$0			\$0			\$0			\$0			\$0			\$0		\$0
Total			\$584			\$78			\$22			\$266			\$142			\$128		\$1,220
Total Small Comm/PA LE250		521,119	\$6,426,207		14,941	\$183,635		94,311	\$1,695,278		69,427	\$1,383,661		259,324	\$4,519,185		83,599	\$1,430,469	1,042,721	\$15,648,135
Small Commercial GT250																				
Bills	\$26.10	11,541	\$301,231	\$26.50	458	\$12,126	\$26.50	13,814	\$368,071	\$26.50	11,770	\$311,895	\$26.50	7,733	\$204,825	\$26.50	1,911	\$50,651	47,227	\$1,248,899
0-20	\$1.9282	223,356	\$430,675	\$1.9583	8,779	\$17,192	\$1.9583	145,853	\$285,624	\$1.9583	112,197	\$219,716	\$1.9583	143,861	\$281,724	\$1.9583	37,024	\$72,505	671,071	\$1,307,436
Over 20	\$1.7991	601,419	\$1,082,012	\$1.8271	15,647	\$28,589	\$1.8271	72,007	\$131,564	\$1.8271	51,273	\$93,681	\$1.8271	288,177	\$526,528	\$1.8271	96,398	\$176,129	1,124,921	\$2,038,503
Total		824,775	\$1,813,918		24,426	\$57,907		217,860	\$783,259		163,470	\$625,292		432,038	\$1,013,177		133,422	\$299,285	1,795,992	\$4,592,838
Customer Education Rider	(\$0.0029)		(\$2,392)	(\$0.0029)		(\$71)	(\$0.0029)		(\$632)	(\$0.0029)		(\$474)	(\$0.0029)		(\$1,253)	\$0.0001		\$13		(\$4,809)
Subtotal Non Gas Revenues			\$1,811,526			\$57,836			\$782,627			\$624,818			\$1,011,924			\$299,296		\$4,588,029
Distribution Charge	\$0.2951		\$243,391	\$0.2951		\$7,208	\$0.3022		\$48,894	\$0.2991		\$48,894	\$0.3018		\$130,389	\$0.3018		\$40,267		\$535,986
Natural Gas Supply Charge	\$8.7842		\$7,228,490	\$8.7842		\$214,077	\$8.0421		\$1,969,914	\$10.4432		\$1,707,151	\$13.5154		\$5,839,170	\$13.5154		\$1,803,257		\$18,762,059
Gas Adjustment Charge	\$0.2281		\$188,131	\$0.2281		\$5,572	\$0.2281		\$49,694	(\$0.1127)		(\$18,423)	(\$0.0059)		(\$2,549)	(\$0.0059)		(\$787)		\$221,838
Subtotal Gas Revenues			\$7,660,912			\$226,857			\$2,085,445			\$1,737,622			\$5,967,010			\$1,842,737		\$19,519,683
STA Tax Revenues	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0		\$0
Revenue Adj.			\$0			\$0			\$0			\$0			\$0			\$0		(\$7,762)
Total			\$9,471,538			\$284,693			\$2,868,072			\$2,362,440			\$8,978,934			\$2,142,035		\$24,099,950
Small Commercial GT250 No E																				
Bills	\$26.10	9	\$223	\$26.50	0	\$12	\$26.50	4	\$95	\$26.50	7	\$173	\$26.50	6	\$158	\$26.50	2	\$51	27	\$712
0-20	\$1.9282	67	\$129	\$1.9583	3	\$6	\$1.9583	68	\$133	\$1.9583	8	\$16	\$1.9583	31	\$62	\$1.9583	13	\$25	190	\$371
Over 20	\$1.7991	43	\$78	\$1.8271	1	\$1	\$1.8271	33	\$60	\$1.8271	6	\$11	\$1.8271	104	\$190	\$1.8271	39	\$71	226	\$411
Total		111	\$430		3	\$19		101	\$288		14	\$200		136	\$410		51	\$147	416	\$1,494
Customer Education Rider	(\$0.0029)		\$0	(\$0.0029)		\$0	(\$0.0029)		\$0	(\$0.0029)		\$0	(\$0.0029)		\$0	\$0.0001		\$0		\$0
Subtotal Non Gas Revenues			\$430			\$19			\$288			\$200			\$410			\$147		\$1,494
Distribution Charge	\$0.2951		\$33	\$0.2951		\$1	\$0.3022		\$30	\$0.2991		\$4	\$0.3018		\$41	\$0.3018		\$15		\$124
Natural Gas Supply Charge	\$8.7842		\$969	\$8.7842		\$30	\$9.0421		\$911	\$10.4432		\$150	\$13.5154		\$1,834	\$13.5154		\$692		\$4,586
Gas Adjustment Charge	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0		\$0
Subtotal Gas Revenues			\$1,002			\$31			\$941			\$154			\$1,075			\$707		\$4,710
STA Tax Revenues	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0		\$0
Revenue Adj.			\$0			\$0			\$0			\$0			\$0			\$0		(\$241)
Total			\$1,432			\$50			\$1,229			\$354			\$2,285			\$854		\$5,963
Small Public Authority GT250																				
Bills	\$26.10	1,010	\$26,367	\$26.50	40	\$1,054	\$26.50	1,213	\$32,135	\$26.50	1,039	\$27,526	\$26.50	672	\$17,806	\$26.50	166	\$4,392	4,139	\$109,280
0-20	\$1.9282	19,552	\$37,700	\$1.9583	782	\$1,493	\$1.9583	11,122	\$21,781	\$1.9583	8,295	\$16,244	\$1.9583	12,550	\$24,578	\$1.9583	3,225	\$6,315	55,508	\$106,111
Over 20	\$1.7991	53,561	\$96,362	\$1.8271	1,315	\$2,402	\$1.8271	4,564	\$8,339	\$1.8271	2,855	\$5,217	\$1.8271	28,388	\$51,867	\$1.8271	9,275	\$16,946	99,958	\$181,133
Total		73,113	\$160,429		2,077	\$4,949		15,886	\$62,255		11,150	\$48,967		40,938	\$94,251		12,500	\$27,853	155,464	\$396,524
Customer Education Rider	(\$0.0029)		(\$212)	(\$0.0029)		(\$6)	(\$0.0029)		(\$45)	(\$0.0029)		(\$32)	(\$0.0029)		(\$119)	\$0.0001		\$1		(\$413)
Subtotal Non Gas Revenues			\$160,217			\$4,943			\$62,210			\$48,935			\$94,132			\$27,854		\$396,111
Distribution Charge	\$0.2951		\$21,576	\$0.2951		\$613	\$0.3022		\$4,740	\$0.2991		\$3,335	\$0.3018		\$12,355	\$0.3018		\$3,772		\$46,391
Natural Gas Supply Charge	\$8.7842		\$640,777	\$8.7842		\$18,203	\$9.0421		\$141,838	\$10.4432		\$116,442	\$13.5154		\$553,297	\$13.5154		\$168,937		\$1,639,482
Gas Adjustment Charge	\$0.2281		\$16,677	\$0.2281		\$474	\$0.2281		\$3,578	(\$0.1127)		(\$1,287)	(\$0.0059)		(\$242)	(\$0.0059)		(\$74)		\$19,156
Subtotal Gas Revenues			\$679,030			\$19,290			\$150,154			\$118,520			\$565,410			\$172,635		\$1,705,039
STA Tax Revenues	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0		\$0
Revenue Adj.			\$0			\$0			\$0			\$0			\$0			\$0		\$1,237
Total			\$839,247			\$24,233			\$212,364			\$167,475			\$659,542			\$200,289		\$2,104,387

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
CALCULATION OF SALES REVENUES USING RATES IN EFFECT
FEBRUARY 1, 2005 THROUGH JANUARY 31, 2006

	February 1 through April 15			April 15 through May 1			May 1 through August 1			August 1 through November 1			November 1 through January 1			January 1 through January 31			Total		
	Rates Effective February 1, 2005			Rates Effective April 15, 2005			Rates Effective May 1, 2005			Rates Effective August 1, 2005			Rates Effective November 1, 2005			Rates Effective January 1, 2006			Mcf	Revenue	
	Rate	Mcf	Revenue	Rate	Mcf	Revenue	Rate	Mcf	Revenue	Rate	Mcf	Revenue	Rate	Mcf	Revenue	Rate	Mcf	Revenue			
Small Public Authority GT250 No E																					
Bills	\$26.10	0	\$0	\$26.50	0	\$0	\$26.50	0	\$0	\$26.50	0	\$0	\$26.50	0	\$0	\$26.50	0	\$0	0	\$0	\$0
0-20	\$1.9282	44	\$86	\$1.9583	2	\$3	\$1.9583	19	\$37	\$1.9583	18	\$35	\$1.9583	26	\$52	\$1.9583	13	\$25	122	\$238	
Over 20	\$1.7991	71	\$128	\$1.8271	0	\$0	\$1.8271	4	\$7	\$1.8271	5	\$9	\$1.8271	223	\$407	\$1.8271	181	\$295	464	\$846	
Total		115	\$214		2	\$3		23	\$44		23	\$44		249	\$459		174	\$320	596	\$1,084	
Customer Education Rider	(\$0.0029)		\$0	(\$0.0029)		\$0	(\$0.0029)		\$0	(\$0.0029)		\$0	(\$0.0029)		(\$1)	\$0.0001		\$0		(\$1)	
Subtotal Non Gas Revenues			\$214			\$3			\$44			\$44			\$458			\$320		\$1,083	
Distribution Charge	\$0.2951		\$34	\$0.2951		\$0	\$0.3022		\$7	\$0.2991		\$7	\$0.3018		\$75	\$0.3018		\$52		\$175	
Natural Gas Supply Charge	\$8.7642		\$1,011	\$8.7642		\$14	\$9.0421		\$209	\$10.4432		\$239	\$13.5154		\$3,366	\$13.5154		\$2,351		\$7,190	
Gas Adjustment Charge	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0		\$0	
Subtotal Gas Revenues			\$1,045			\$14			\$216			\$246			\$3,441			\$2,403		\$7,365	
STA Tax Revenues	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0		\$0	
Revenue Adj.			\$0			\$0			\$0			\$0			\$0			\$0		\$0	
Total			\$1,259			\$17			\$260			\$290			\$3,899			\$2,723		\$8,448	
Small Commercial GT250 Trans																					
Bills	\$26.10	143	\$3,732	\$26.50	22	\$583	\$26.50	76	\$2,014	\$26.50	105	\$2,783	\$26.50	70	\$1,855	\$26.50	38	\$954	452	\$11,921	
Administration Fees	\$70.00	143	\$10,010	\$70.00	22	\$1,540	\$70.00	76	\$5,320	\$70.00	105	\$7,350	\$70.00	70	\$4,900	\$70.00	38	\$2,520	452	\$31,840	
All Volume	\$1.9427	14,321	\$27,821	\$1.9783	1,187	\$23,309	\$1.9783	2,668	\$5,278	\$1.9783	3,046	\$6,026	\$1.9783	3,721	\$7,361	\$1.9783	3,924	\$7,763	28,847	\$56,558	
Total		14,321	\$41,563		1,187	\$4,432		2,668	\$12,812		3,046	\$16,159		3,721	\$14,115		3,924	\$11,237	28,847	\$100,119	
Subtotal Non Gas Revenues			\$41,563			\$4,432			\$12,812			\$16,159			\$14,115			\$11,237		\$100,119	
MMT Gas Cost Charge	\$0.1500		\$2,148	\$0.1500		\$175	\$0.1500		\$400	\$0.1500		\$457	\$0.1500		\$558	\$0.1500		\$589		\$4,327	
Subtotal Gas Revenues			\$2,148			\$175			\$400			\$457			\$558			\$589		\$4,327	
STA Tax Revenues	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0		\$0	
Revenue Adj.			\$0			\$0			\$0			\$0			\$0			\$0		\$0	
Total			\$43,711			\$4,607			\$13,012			\$16,616			\$14,674			\$11,826		\$104,448	
Small Commercial GT250 Trans E																					
Bills	\$26.10	3	\$78	\$26.50	1	\$27	\$26.50	2	\$53	\$26.50	2	\$53	\$26.50	4	\$106	\$26.50	1	\$27	13	\$344	
Administration Fees	\$70.00	3	\$210	\$70.00	1	\$70	\$70.00	2	\$140	\$70.00	2	\$140	\$70.00	4	\$280	\$70.00	1	\$70	13	\$910	
All Volume	\$1.9427	2,229	\$4,330	\$1.9783	18	\$36	\$1.9783	18	\$36	\$1.9783	2	\$4	\$1.9783	90	\$178	\$1.9783	81	\$121	2,418	\$4,705	
Total		2,229	\$4,618		18	\$133		18	\$229		2	\$197		90	\$564		81	\$218	2,418	\$5,959	
Subtotal Non Gas Revenues			\$4,618			\$133			\$229			\$197			\$564			\$218		\$5,959	
Gas Adjustment Charge	\$0.2281		\$508	\$0.2281		\$4	\$0.2281		\$4	(\$0.1127)		\$0	(\$0.0059)		(\$1)	(\$0.0059)		\$0		\$515	
MMT Gas Cost Charge	\$0.1500		\$334	\$0.1500		\$3	\$0.1500		\$3	\$0.1500		\$3	\$0.1500		\$14	\$0.1500		\$9		\$363	
Subtotal Gas Revenues			\$842			\$7			\$7			\$0			\$13			\$9		\$878	
STA Tax Revenues	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0		\$0	
Revenue Adj.			\$0			\$0			\$0			\$0			\$0			\$0		\$0	
Total			\$5,460			\$140			\$238			\$197			\$577			\$227		\$6,837	
Small Public Authority GT250 Trans																					
Bills	\$26.10	49	\$1,279	\$26.50	7	\$186	\$26.50	24	\$636	\$26.50	27	\$716	\$26.50	19	\$504	\$26.50	10	\$265	136	\$3,586	
Administration Fees	\$70.00	49	\$3,430	\$70.00	7	\$490	\$70.00	24	\$1,680	\$70.00	27	\$1,890	\$70.00	19	\$1,350	\$70.00	10	\$700	136	\$9,520	
All Volume	\$1.9427	5,672	\$11,019	\$1.9783	323	\$639	\$1.9783	236	\$467	\$1.9783	232	\$459	\$1.9783	968	\$1,955	\$1.9783	1,175	\$2,325	8,626	\$16,864	
Total		5,672	\$15,728		323	\$1,315		236	\$2,783		232	\$3,065		968	\$3,789		1,175	\$3,290	8,626	\$29,970	
Subtotal Non Gas Revenues			\$15,728			\$1,315			\$2,783			\$3,065			\$3,789			\$3,290		\$29,970	
MMT Gas Cost Charge	\$0.1500		\$851	\$0.1500		\$48	\$0.1500		\$35	\$0.1500		\$35	\$0.1500		\$148	\$0.1500		\$176		\$1,293	
Subtotal Gas Revenues			\$851			\$48			\$35			\$35			\$148			\$176		\$1,293	
STA Tax Revenues	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0		\$0	
Revenue Adj.			\$0			\$0			\$0			\$0			\$0			\$0		\$0	
Total			\$16,579			\$1,363			\$2,818			\$3,100			\$3,937			\$3,466		\$31,263	

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
CALCULATION OF SALES REVENUES USING RATES IN EFFECT
FEBRUARY 1, 2005 THROUGH JANUARY 31, 2006

	February 1 through April 15			April 15 through May 1			May 1 through August 1			August 1 through November 1			November 1 through January 1			January 1 through January 31			Total	
	Rates Effective February 1, 2005			Rates Effective April 15, 2005			Rates Effective May 1, 2005			Rates Effective August 1, 2005			Rates Effective November 1, 2005			Rates Effective January 1, 2006				
	Rate	Mcf	Revenue	Rate	Mcf	Revenue	Rate	Mcf	Revenue	Rate	Mcf	Revenue	Rate	Mcf	Revenue	Rate	Mcf	Revenue	Mcf	Revenue
Small Commercial GT250 SATC																				
Bills	\$26.10	48	\$1,201	\$26.50	6	\$159	\$26.50	26	\$689	\$26.50	43	\$1,140	\$26.50	32	\$848	\$26.50	18	\$424	169	\$4,461
0-20	\$1.9282	906	\$1,751	\$1.9583	128	\$251	\$1.9583	360	\$705	\$1.9583	497	\$973	\$1.9583	603	\$1,181	\$1.9583	320	\$627	2,816	\$5,488
Over 20	\$1.7991	3,353	\$6,032	\$1.8271	217	\$396	\$1.8271	252	\$460	\$1.8271	352	\$643	\$1.8271	1,397	\$2,552	\$1.8271	1,089	\$1,990	8,860	\$12,073
Total		4,261	\$8,984		345	\$806		612	\$1,854		849	\$2,756		2,000	\$4,581		1,409	\$3,041	9,476	\$22,022
Customer Education Rider	(\$0.0029)		(\$12)	(\$0.0029)		(\$1)	(\$0.0029)		(\$2)	(\$0.0029)		(\$2)	(\$0.0029)		(\$6)	\$0.0001				(\$23)
Subtotal Non Gas Revenues			\$8,972			\$865			\$1,852			\$2,754			\$4,575			\$3,041		\$21,999
Distribution Charge	\$0.2951		\$1,257	\$0.2951		\$102	\$0.3022		\$185	\$0.2991		\$254	\$0.3018		\$604	\$0.3018		\$425		\$2,827
Subtotal Gas Revenues			\$1,257			\$102			\$185			\$254			\$604			\$425		\$2,827
STA Tax Revenues	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0		\$0
Revenue Adj.			\$0			\$0			\$0			\$0			\$0			\$0		\$0
Total			\$10,229			\$907			\$2,037			\$3,008			\$5,179			\$3,466		\$24,826
Small Commercial GT250 SATC E																				
Bills	\$26.10	13	\$339	\$26.50	2	\$53	\$26.50	8	\$159	\$26.50	5	\$133	\$26.50	0	\$0	\$26.50	0	\$0	26	\$684
0-20	\$1.9282	172	\$332	\$1.9583	0	\$0	\$1.9583	0	\$0	\$1.9583	6	\$12	\$1.9583	0	\$0	\$1.9583	0	\$0	178	\$344
Over 20	\$1.7991	795	\$1,430	\$1.8271	0	\$0	\$1.8271	0	\$0	\$1.8271	0	\$0	\$1.8271	0	\$0	\$1.8271	0	\$0	795	\$1,430
Total		967	\$2,101		0	\$53		0	\$159		6	\$145		0	\$0		0	\$0	973	\$2,458
Customer Education Rider	(\$0.0029)		(\$3)	(\$0.0029)		\$0	(\$0.0029)		\$0	(\$0.0029)		\$0	(\$0.0029)		\$0	\$0.0001				(\$3)
Subtotal Non Gas Revenues			\$2,098			\$53			\$159			\$145			\$0			\$0		\$2,455
Gas Adjustment Charge	\$0.2281		\$221	\$0.2281		\$0	\$0.2281		\$0	(\$0.1127)		(\$1)	\$0.3018		\$0	(\$0.0059)		\$0		\$220
Distribution Charge	\$0.2951		\$285	\$0.2951		\$0	\$0.3022		\$0	\$0.2991		\$2	\$0.3018		\$0	\$0.3018		\$0		\$287
Subtotal Gas Revenues			\$506			\$0			\$0			\$1			\$0			\$0		\$507
STA Tax Revenues	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0		\$0
Revenue Adj.			\$0			\$0			\$0			\$0			\$0			\$0		\$0
Total			\$2,604			\$53			\$159			\$146			\$0			\$0		\$2,962
Small Public Authority GT250 SATC																				
Bills	\$26.10	12	\$313	\$26.50	2	\$53	\$26.50	6	\$159	\$26.50	9	\$239	\$26.50	6	\$159	\$26.50	3	\$80	38	\$1,003
0-20	\$1.9282	203	\$391	\$1.9583	26	\$51	\$1.9583	59	\$116	\$1.9583	81	\$159	\$1.9583	95	\$186	\$1.9583	60	\$117	524	\$1,020
Over 20	\$1.7991	473	\$851	\$1.8271	5	\$9	\$1.8271	14	\$26	\$1.8271	10	\$18	\$1.8271	104	\$190	\$1.8271	192	\$351	796	\$1,445
Total		678	\$1,555		31	\$113		73	\$301		91	\$416		199	\$535		252	\$548	1,322	\$3,468
Customer Education Rider	(\$0.0029)		(\$2)	(\$0.0029)		\$0	(\$0.0029)		\$0	(\$0.0029)		\$0	(\$0.0029)		(\$1)	\$0.0001				(\$3)
Subtotal Non Gas Revenues			\$1,553			\$113			\$301			\$416			\$534			\$548		\$3,465
Distribution Charge	\$0.2951		\$199	\$0.2951		\$9	\$0.3022		\$22	\$0.2991		\$27	\$0.3018		\$60	\$0.3018		\$76		\$393
Subtotal Gas Revenues			\$199			\$9			\$22			\$27			\$60			\$76		\$393
STA Tax Revenues	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0		\$0
Revenue Adj.			\$0			\$0			\$0			\$0			\$0			\$0		\$0
Total			\$1,752			\$122			\$323			\$443			\$594			\$524		\$3,858
Total Small Comm/PA GT250		926,240	\$10,393,811		28,392	\$316,185		237,277	\$3,100,510		178,883	\$2,554,069		480,359	\$7,669,821		152,968	\$2,365,510	2,004,120	\$26,392,940
Large Commercial																				
Bills	\$121.01	3,633	\$439,612	\$121.01	141	\$17,080	\$121.01	4,297	\$520,019	\$121.01	3,874	\$444,583	\$121.01	2,402	\$290,710	\$121.01	591	\$71,562	14,739	\$1,783,566
0-300	\$1.1492	452,791	\$520,347	\$1.2753	14,952	\$19,068	\$1.2753	185,570	\$236,657	\$1.2753	141,044	\$179,874	\$1.2753	258,258	\$329,357	\$1.2753	73,478	\$93,703	1,126,091	\$1,379,006
300-2000	\$1.0141	181,429	\$183,987	\$1.1802	3,772	\$4,451	\$1.1802	13,716	\$16,186	\$1.1802	10,502	\$12,395	\$1.1802	87,754	\$103,567	\$1.1802	29,643	\$34,984	326,816	\$355,572
Over 2000	\$0.8439	10,512	\$8,871	\$1.0059	32	\$32	\$1.0059	51	\$51	\$1.0059	225	\$227	\$1.0059	5,427	\$5,459	\$1.0059	1,064	\$1,090	17,331	\$15,730
Total		644,733	\$1,152,817		18,755	\$40,631		199,337	\$772,915		151,772	\$637,079		351,439	\$729,093		104,202	\$201,339	1,470,238	\$3,533,874
Customer Education Rider	(\$0.0029)		(\$1,870)	(\$0.0029)		(\$54)	(\$0.0029)		(\$578)	(\$0.0029)		(\$440)	(\$0.0029)		(\$1,019)	\$0.0001				(\$3,951)
Subtotal Non Gas Revenues			\$1,150,947			\$40,577			\$772,337			\$636,639			\$728,074			\$201,349		\$3,529,923
Distribution Charge	\$0.2951		\$190,281	\$0.2951		\$5,535	\$0.3022		\$60,240	\$0.2991		\$45,395	\$0.3018		\$106,064	\$0.3018		\$31,448		\$438,943
Natural Gas Supply Charge	\$8.7642		\$5,650,565	\$8.7642		\$164,377	\$9.0421		\$1,802,428	\$10.4432		\$1,584,984	\$13.5154		\$4,749,837	\$13.5154		\$1,408,331		\$15,360,522
Gas Adjustment Charge	\$0.2281		\$147,063	\$0.2281		\$4,278	\$0.2281		\$45,469	(\$0.1127)		(\$17,105)	(\$0.0059)		(\$2,073)	(\$0.0059)		(\$615)		\$177,017
Subtotal Gas Revenues			\$5,987,899			\$174,190			\$1,808,137			\$1,613,274			\$4,853,828			\$1,439,164		\$15,978,482
STA Tax Revenues	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0		\$0
Revenue Adj.			\$0			\$0			\$0			\$0			\$0			\$0		\$161,221
Total			\$7,138,836			\$214,787			\$2,680,474			\$2,249,913			\$5,581,902			\$1,640,513		\$19,667,826

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISION
 CALCULATION OF SALES REVENUES USING RATES IN EFFECT
 FEBRUARY 1, 2005 THROUGH JANUARY 31, 2006

	February 1 through April 15			April 15 through May 1			May 1 through August 1			August 1 through November 1			November 1 through January 1			January 1 through January 31			Total		
	Rates Effective February 1, 2005			Rates Effective April 15, 2005			Rates Effective May 1, 2005			Rates Effective August 1, 2005			Rates Effective November 1, 2005			Rates Effective January 1, 2006			Mcf	Revenue	
	Rate	Mcf	Revenue	Rate	Mcf	Revenue	Rate	Mcf	Revenue	Rate	Mcf	Revenue	Rate	Mcf	Revenue	Rate	Mcf	Revenue			
Large Commercial No E																					
BBs	\$121.01	13	\$1,573	\$121.01	0	\$0	\$121.01	4	\$490	\$121.01	5	\$545	\$121.01	7	\$788	\$121.01	2	\$234	30	\$3,630	
0-300	\$1,1492	4,468	\$5,134	\$1,2753	182	\$232	\$1,2753	927	\$1,182	\$1,2753	275	\$350	\$1,2753	992	\$1,285	\$1,2753	413	\$526	7,256	\$8,689	
300-2000	\$1,0141	1,948	\$1,976	\$1,1802	61	\$72	\$1,1802	0	\$0	\$1,1802	0	\$0	\$1,1802	50	\$59	\$1,1802	47	\$55	2,106	\$2,162	
Over 2000	\$0.8439	0	\$0	\$1,0059	0	\$0	\$1,0059	0	\$0	\$1,0059	0	\$0	\$1,0059	0	\$0	\$1,0059	0	\$0	0	\$0	
Total		6,416	\$8,683		243	\$304		927	\$1,672		275	\$895		1,042	\$2,112		459	\$815	9,362	\$14,481	
Customer Education Rider	(\$0.0029)		(\$19)	(\$0.0029)		(\$1)	(\$0.0029)		(\$3)	(\$0.0029)		(\$1)	(\$0.0029)		(\$3)	\$0.0001		\$0		(\$27)	
Subtotal Non Gas Revenues			\$8,664			\$303			\$1,669			\$894			\$2,109			\$815		\$14,454	
Distribution Charge	\$0.2951		\$1,893	\$0.2951		\$72	\$0.3022		\$280	\$0.2991		\$82	\$0.3018		\$314	\$0.3018		\$139		\$2,780	
Natural Gas Supply Charge	\$8.7642		\$58,231	\$8.7642		\$2,130	\$9.0421		\$8,379	\$10.4432		\$2,870	\$13.5154		\$14,083	\$13.5154		\$8,210		\$89,903	
Gas Adjustment Charge	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0		\$0	
Subtotal Gas Revenues			\$58,124			\$2,202			\$8,659			\$2,952			\$14,397			\$8,349		\$92,683	
STA Tax Revenues	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0		\$0	
Revenue Adj.			\$0			\$0			\$0			\$0			\$0			\$0		\$1,254	
Total			\$66,788			\$2,505			\$10,328			\$3,846			\$16,506			\$7,164		\$108,391	
Large Public Authority																					
BBs	\$121.01	1,140	\$138,010	\$121.01	46	\$5,508	\$121.01	1,394	\$168,892	\$121.01	1,191	\$144,123	\$121.01	771	\$93,309	\$121.01	190	\$22,977	4,732	\$572,619	
0-300	\$1,1492	112,139	\$128,870	\$1,2753	3,671	\$4,681	\$1,2753	38,993	\$49,728	\$1,2753	31,136	\$39,707	\$1,2753	68,685	\$87,594	\$1,2753	19,329	\$24,650	273,953	\$335,230	
300-2000	\$1,0141	23,748	\$24,083	\$1,1802	419	\$494	\$1,1802	1,079	\$1,273	\$1,1802	1,109	\$1,309	\$1,1802	14,907	\$17,593	\$1,1802	4,521	\$5,338	45,783	\$50,088	
Over 2000	\$0.8439	990	\$827	\$1,0059	0	\$0	\$1,0059	0	\$0	\$1,0059	14	\$14	\$1,0059	657	\$661	\$1,0059	66	\$68	1,718	\$1,568	
Total		136,867	\$291,790		4,090	\$10,683		40,072	\$219,693		32,258	\$185,153		84,249	\$199,157		23,916	\$53,029	321,452	\$959,505	
Customer Education Rider	(\$0.0029)		(\$397)	(\$0.0029)		(\$12)	(\$0.0029)		(\$116)	(\$0.0029)		(\$94)	(\$0.0029)		(\$244)	\$0.0001		\$2		(\$861)	
Subtotal Non Gas Revenues			\$291,393			\$10,671			\$219,577			\$185,059			\$198,913			\$53,031		\$958,644	
Distribution Charge	\$0.2951		\$40,390	\$0.2951		\$1,207	\$0.3022		\$12,110	\$0.2991		\$9,649	\$0.3018		\$25,426	\$0.3018		\$7,218		\$96,000	
Natural Gas Supply Charge	\$8.7642		\$1,199,532	\$8.7642		\$35,844	\$9.0421		\$362,335	\$10.4432		\$338,882	\$13.5154		\$1,138,854	\$13.5154		\$323,233		\$3,396,480	
Gas Adjustment Charge	\$0.2281		\$31,219	\$0.2281		\$933	\$0.2281		\$9,140	(\$0.1127)		(\$3,638)	(\$0.0059)		(\$497)	(\$0.0059)		(\$141)		\$37,018	
Subtotal Gas Revenues			\$1,271,141			\$37,984			\$383,585			\$342,895			\$1,163,563			\$330,310		\$3,529,496	
STA Tax Revenues	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0		\$0	
Revenue Adj.			\$0			\$0			\$0			\$0			\$0			\$0		\$99,238	
Total			\$1,562,534			\$48,655			\$603,162			\$527,954			\$1,362,496			\$383,341		\$4,587,380	
Large Public Authority No E																					
BBs	\$121.01	0	\$0	\$121.01	0	\$0	\$121.01	0	\$0	\$121.01	1	\$67	\$121.01	2	\$238	\$121.01	0	\$58	3	\$363	
0-300	\$1,1492	0	\$0	\$1,2753	0	\$0	\$1,2753	0	\$0	\$1,2753	99	\$126	\$1,2753	230	\$294	\$1,2753	53	\$67	382	\$487	
300-2000	\$1,0141	0	\$0	\$1,1802	0	\$0	\$1,1802	0	\$0	\$1,1802	0	\$0	\$1,1802	0	\$0	\$1,1802	0	\$0	0	\$0	
Over 2000	\$0.8439	0	\$0	\$1,0059	0	\$0	\$1,0059	0	\$0	\$1,0059	0	\$0	\$1,0059	0	\$0	\$1,0059	0	\$0	0	\$0	
Total		0	\$0		0	\$0		0	\$0		99	\$193		230	\$532		53	\$125	382	\$850	
Customer Education Rider	(\$0.0029)		\$0	(\$0.0029)		\$0	(\$0.0029)		\$0	(\$0.0029)		\$0	(\$0.0029)		(\$1)	\$0.0001		\$0		(\$1)	
Subtotal Non Gas Revenues			\$0			\$0			\$0			\$193			\$531			\$125		\$849	
Distribution Charge	\$0.2951		\$0	\$0.2951		\$0	\$0.3022		\$0	\$0.2991		\$30	\$0.3018		\$70	\$0.3018		\$16		\$116	
Natural Gas Supply Charge	\$8.7642		\$0	\$8.7642		\$0	\$9.0421		\$0	\$10.4432		\$1,033	\$13.5154		\$3,114	\$13.5154		\$712		\$4,859	
Gas Adjustment Charge	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0		\$0	
Subtotal Gas Revenues			\$0			\$0			\$0			\$1,063			\$3,184			\$728		\$4,975	
STA Tax Revenues	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0		\$0	
Revenue Adj.			\$0			\$0			\$0			\$0			\$0			\$0		\$68	
Total			\$0			\$0			\$0			\$1,256			\$3,715			\$853		\$5,890	
Large Public Authority Load Balancing																					
Demand BDU	\$0.7292	0	\$0	\$0.7292	0	\$0	\$0.6576	0	\$0	\$0.7100	0	\$0	\$0.7621	0	\$0	\$0.7621	0	\$0	0	\$0	
Margin BDU	\$0.4146	0	\$0	\$0.4492	0	\$0	\$0.4492	0	\$0	\$0.4492	0	\$0	\$0.4492	0	\$0	\$0.4492	0	\$0	0	\$0	
Retail	\$0.4099	0	\$0	\$0.4441	0	\$0	\$0.4441	226	\$100	\$0.4441	3,714	\$1,649	\$0.4441	1,902	\$845	\$0.4441	0	\$0	5,842	\$2,594	
Transportation	\$0.4099	0	\$0	\$0.4441	0	\$0	\$0.4441	0	\$0	\$0.4441	0	\$0	\$0.4441	0	\$0	\$0.4441	0	\$0	0	\$0	
Total		0	\$0		0	\$0		226	\$100		3,714	\$1,649		1,902	\$845		0	\$0	5,842	\$2,594	
Subtotal Non Gas Revenues			\$0			\$0			\$100			\$1,649			\$845			\$0		\$2,594	
Commodity Gas Costs	\$7.7152		\$0	\$7.7152		\$0	\$8.1543		\$1,843	\$9.1216		\$33,878	\$12.1925		\$23,190	\$12.1925		\$0		\$58,911	
MMT Gas Cost Charge	\$0.1500		\$0	\$0.1500		\$0	\$0.1500		\$0	\$0.1500		\$0	\$0.1500		\$0	\$0.1500		\$0		\$0	
Subtotal Gas Revenues			\$0			\$0			\$1,843			\$33,878			\$23,190			\$0		\$58,911	
STA Tax Revenues	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0		\$0	
Revenue Adj.			\$0			\$0			\$0			\$0			\$0			\$0		\$0	
Total			\$0			\$0			\$1,943			\$35,527			\$24,035			\$0		\$81,505	

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	February 1 through April 15			April 15 through May 1			May 1 through August 1			August 1 through November 1			November 1 through January 1			January 1 through January 31			Total		
	Rates Effective February 1, 2005			Rates Effective April 15, 2005			Rates Effective May 1, 2005			Rates Effective August 1, 2005			Rates Effective November 1, 2005			Rates Effective January 1, 2006			McF	Revenue	
	Rate	McF	Revenue	Rate	McF	Revenue	Rate	McF	Revenue	Rate	McF	Revenue	Rate	McF	Revenue	Rate	McF	Revenue			
Large Commercial Trans Intrastate MMT																					
Bills	\$121.01	1,484	\$179,579	\$121.01	229	\$27,711	\$121.01	777	\$94,025	\$121.01	1,012	\$122,462	\$121.01	778	\$94,146	\$121.01	428	\$51,792	4,708	\$569,715	
Administration Fees	\$70.00	1,484	\$103,880	\$70.00	229	\$16,030	\$70.00	777	\$54,390	\$70.00	1,012	\$70,840	\$70.00	778	\$54,460	\$70.00	428	\$29,950	4,708	\$329,560	
All Volume	\$1.0582	805,746	\$852,640	\$1.1876	73,949	\$87,822	\$1.1876	148,179	\$175,977	\$1.1876	154,818	\$183,862	\$1.1876	232,386	\$275,982	\$1.1876	240,636	\$285,779	1,855,714	\$1,882,062	
Total		805,746	\$1,136,099		73,949	\$131,563		148,179	\$324,392		154,818	\$377,184		232,386	\$424,588		240,636	\$367,531	1,855,714	\$2,781,337	
Subtotal Non Gas Revenues			\$1,136,099			\$131,563			\$324,392			\$377,184			\$424,588			\$367,531		\$2,781,337	
MMT Gas Cost Charge	\$0.1500		\$120,862	\$0.1500		\$11,092	\$0.1500		\$22,227	\$0.1500		\$23,223	\$0.1500		\$34,858	\$0.1500		\$36,096		\$248,357	
Subtotal Gas Revenues			\$120,862			\$11,092			\$22,227			\$23,223			\$34,858			\$36,096		\$248,357	
STA Tax Revenues	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0		\$0	
Revenue Adj.			\$0			\$0			\$0			\$0			\$0			\$0		\$0	
Total			\$1,256,961			\$142,655			\$346,619			\$400,397			\$459,446			\$403,627		\$3,029,694	
Large Commercial Trans Intrastate MMT E																					
Bills	\$121.01	52	\$6,293	\$121.01	8	\$968	\$121.01	28	\$3,388	\$121.01	41	\$4,961	\$121.01	34	\$4,114	\$121.01	16	\$1,936	179	\$21,660	
Administration Fees	\$70.00	52	\$3,640	\$70.00	8	\$560	\$70.00	28	\$1,960	\$70.00	41	\$2,870	\$70.00	34	\$2,380	\$70.00	16	\$1,120	179	\$12,530	
All Volume	\$1.0582	21,684	\$22,946	\$1.1876	1,509	\$1,792	\$1.1876	3,278	\$3,893	\$1.1876	4,379	\$5,201	\$1.1876	8,596	\$10,209	\$1.1876	6,610	\$7,850	48,056	\$51,991	
Total		21,684	\$32,879		1,509	\$3,320		3,278	\$9,241		4,379	\$13,032		8,596	\$16,703		6,610	\$10,906	48,056	\$86,081	
Subtotal Non Gas Revenues			\$32,879			\$3,320			\$9,241			\$13,032			\$16,703			\$10,906		\$86,081	
Gas Adjustment Charge	\$0.2281		\$4,946	\$0.2281		\$444	\$0.2281		\$748	(\$0.1127)		(\$494)	(\$0.0059)		(\$51)	(\$0.0059)		(\$39)		\$5,454	
MMT Gas Cost Charge	\$0.1500		\$3,253	\$0.1500		\$226	\$0.1500		\$492	\$0.1500		\$657	\$0.1500		\$1,289	\$0.1500		\$992		\$6,909	
Subtotal Gas Revenues			\$8,199			\$570			\$1,240			\$163			\$1,238			\$963		\$12,363	
STA Tax Revenues	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0		\$0	
Revenue Adj.			\$0			\$0			\$0			\$0			\$0			\$0		\$0	
Total			\$41,078			\$3,890			\$10,481			\$13,195			\$17,941			\$11,859		\$98,444	
Large Commercial Trans Interstate MMT																					
Bills	\$121.01	63	\$7,624	\$121.01	6	\$726	\$121.01	106	\$12,827	\$121.01	285	\$34,488	\$121.01	118	\$14,279	\$121.01	23	\$2,783	601	\$72,727	
Administration Fees	\$70.00	63	\$4,410	\$70.00	6	\$420	\$70.00	106	\$7,420	\$70.00	285	\$19,950	\$70.00	118	\$8,260	\$70.00	23	\$1,610	601	\$42,070	
All Volume	\$1.1367	124,302	\$141,294	\$1.2757	10,113	\$12,901	\$1.2757	34,849	\$44,457	\$1.2757	33,115	\$42,245	\$1.2757	61,782	\$78,815	\$1.2757	44,546	\$56,827	308,707	\$376,539	
Total		124,302	\$153,328		10,113	\$14,047		34,849	\$64,704		33,115	\$96,683		61,782	\$101,354		44,546	\$61,220	308,707	\$491,336	
Subtotal Non Gas Revenues			\$153,328			\$14,047			\$64,704			\$96,683			\$101,354			\$61,220		\$491,336	
MMT Gas Cost Charge	\$0.1500		\$18,645	\$0.1500		\$1,517	\$0.1500		\$5,227	\$0.1500		\$4,967	\$0.1500		\$9,267	\$0.1500		\$6,682		\$46,305	
Subtotal Gas Revenues			\$18,645			\$1,517			\$5,227			\$4,967			\$9,267			\$6,682		\$46,305	
STA Tax Revenues	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0		\$0	
Revenue Adj.			\$0			\$0			\$0			\$0			\$0			\$0		\$0	
Total			\$171,973			\$15,564			\$69,931			\$101,650			\$110,621			\$67,902		\$537,641	
Large Commercial Trans Interstate MMT E																					
Bills	\$121.01	0	\$0	\$121.01	0	\$0	\$121.01	2	\$242	\$121.01	1	\$121	\$121.01	1	\$121	\$121.01	1	\$121	5	\$605	
Administration Fees	\$70.00	0	\$0	\$70.00	0	\$0	\$70.00	2	\$140	\$70.00	1	\$70	\$70.00	1	\$70	\$70.00	1	\$70	5	\$350	
All Volume	\$1.1367	3,804	\$4,324	\$1.2757	584	\$745	\$1.2757	959	\$1,223	\$1.2757	228	\$291	\$1.2757	2,045	\$2,608	\$1.2757	5,092	\$6,496	12,712	\$15,686	
Total		3,804	\$4,324		584	\$745		959	\$1,605		228	\$482		2,045	\$2,608		5,092	\$6,887	12,712	\$18,643	
Subtotal Non Gas Revenues			\$4,324			\$745			\$1,605			\$482			\$2,608			\$6,887		\$16,643	
Gas Adjustment Charge	\$0.2281		\$868	\$0.2281		\$133	\$0.2281		\$219	(\$0.1127)		(\$26)	(\$0.0059)		(\$12)	(\$0.0059)		(\$30)		\$1,152	
MMT Gas Cost Charge	\$0.1500		\$571	\$0.1500		\$88	\$0.1500		\$144	\$0.1500		\$34	\$0.1500		\$307	\$0.1500		\$754		\$1,908	
Subtotal Gas Revenues			\$1,439			\$221			\$363			\$8			\$295			\$724		\$3,060	
STA Tax Revenues	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0		\$0	
Revenue Adj.			\$0			\$0			\$0			\$0			\$0			\$0		\$0	
Total			\$5,763			\$966			\$1,968			\$490			\$3,095			\$7,421		\$19,703	

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	February 1 through April 15			April 15 through May 1			May 1 through August 1			August 1 through November 1			November 1 through January 1			January 1 through January 31			Total		
	Rates Effective February 1, 2005			Rates Effective April 15, 2005			Rates Effective May 1, 2005			Rates Effective August 1, 2005			Rates Effective November 1, 2005			Rates Effective January 1, 2006			Mtd	Revenue	
	Rate	Mtd	Revenue	Rate	Mtd	Revenue	Rate	Mtd	Revenue	Rate	Mtd	Revenue	Rate	Mtd	Revenue	Rate	Mtd	Revenue			
Large Commercial Trans Intrastate DMT																					
Bills	\$121.01	31	\$3,751	\$121.01	5	\$605	\$121.01	18	\$2,178	\$121.01	27	\$3,267	\$121.01	19	\$2,299	\$121.01	10	\$1,210	110	\$13,310	
Administration Fees	\$70.00	31	\$2,170	\$70.00	5	\$350	\$70.00	18	\$1,260	\$70.00	27	\$1,890	\$70.00	18	\$1,330	\$70.00	10	\$700	110	\$7,700	
All Volume	\$1,0582	169,226	\$179,075	\$1,1876	20,092	\$23,861	\$1,1876	55,430	\$65,829	\$1,1876	74,763	\$88,789	\$1,1876	75,923	\$90,166	\$1,1876	54,379	\$64,581	449,813	\$512,301	
Total		169,226	\$184,996		20,092	\$24,816		55,430	\$69,267		74,763	\$93,946		75,923	\$93,795		54,379	\$66,491	449,813	\$533,311	
Subtotal Non Gas Revenues			\$184,996			\$24,816			\$69,267			\$93,946			\$93,795			\$66,491		\$533,311	
Transition Surcharge	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0		\$0	
Bypass Rate	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0		\$0	
Subtotal Gas Revenues			\$0			\$0			\$0			\$0			\$0			\$0		\$0	
STA Tax Revenues	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0		\$0	
Revenue Adj.			\$0			\$0			\$0			\$0			\$0			\$0		\$0	
Total			\$184,996			\$24,816			\$69,267			\$93,946			\$93,795			\$66,491		\$533,311	
Large Commercial Trans Interstate DMT																					
Bills	\$121.01	0	\$0	\$121.01	0	\$0	\$121.01	0	\$0	\$121.01	0	\$0	\$121.01	0	\$0	\$121.01	0	\$0	0	\$0	
Administration Fees	\$70.00	0	\$0	\$70.00	0	\$0	\$70.00	0	\$0	\$70.00	0	\$0	\$70.00	0	\$0	\$70.00	0	\$0	0	\$0	
All Volume	\$1,1367	3,409	\$3,875	\$1,2757	354	\$452	\$1,2757	6,164	\$7,863	\$1,2757	6,154	\$7,851	\$1,2757	1,990	\$2,539	\$1,2757	1,274	\$1,625	19,345	\$24,205	
Total		3,409	\$3,875		354	\$452		6,164	\$7,863		6,154	\$7,851		1,990	\$2,539		1,274	\$1,625	19,345	\$24,205	
Subtotal Non Gas Revenues			\$3,875			\$452			\$7,863			\$7,851			\$2,539			\$1,625		\$24,205	
Transition Surcharge	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0		\$0	
Bypass Rate	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0		\$0	
Subtotal Gas Revenues			\$0			\$0			\$0			\$0			\$0			\$0		\$0	
STA Tax Revenues	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0		\$0	
Revenue Adj.			\$0			\$0			\$0			\$0			\$0			\$0		\$0	
Total			\$3,875			\$452			\$7,863			\$7,851			\$2,539			\$1,625		\$24,205	
Large Public Authority Trans Intrastate MMT																					
Bills	\$121.01	885	\$107,094	\$121.01	136	\$16,457	\$121.01	445	\$53,849	\$121.01	436	\$52,760	\$121.01	472	\$57,117	\$121.01	249	\$30,131	2,623	\$317,408	
Administration Fees	\$70.00	885	\$61,950	\$70.00	136	\$9,520	\$70.00	445	\$31,150	\$70.00	436	\$30,520	\$70.00	472	\$33,040	\$70.00	249	\$17,430	2,623	\$183,810	
All Volume	\$1,0582	889,459	\$941,226	\$1,1876	79,061	\$93,893	\$1,1876	123,696	\$148,901	\$1,1876	97,649	\$115,968	\$1,1876	272,718	\$323,880	\$1,1876	281,500	\$334,309	1,744,083	\$1,956,177	
Total		889,459	\$1,110,270		79,061	\$119,870		123,696	\$231,900		97,649	\$199,248		272,718	\$414,037		281,500	\$381,870	1,744,083	\$2,457,195	
Subtotal Non Gas Revenues			\$1,110,270			\$119,870			\$231,900			\$199,248			\$414,037			\$381,870		\$2,457,195	
MMT Gas Cost Charge	\$0.1500		\$133,419	\$0.1500		\$11,859	\$0.1500		\$18,554	\$0.1500		\$14,647	\$0.1500		\$40,908	\$0.1500		\$42,225		\$261,812	
Subtotal Gas Revenues			\$133,419			\$11,859			\$18,554			\$14,647			\$40,908			\$42,225		\$261,812	
STA Tax Revenues	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0		\$0	
Revenue Adj.			\$0			\$0			\$0			\$0			\$0			\$0		\$0	
Total			\$1,243,689			\$131,729			\$250,454			\$213,895			\$454,945			\$424,095		\$2,718,807	
Large Public Authority Trans Intrastate MMT E																					
Bills	\$121.01	15	\$1,815	\$121.01	3	\$363	\$121.01	12	\$1,452	\$121.01	13	\$1,573	\$121.01	5	\$605	\$121.01	4	\$484	52	\$6,292	
Administration Fees	\$70.00	15	\$1,050	\$70.00	3	\$210	\$70.00	12	\$840	\$70.00	13	\$910	\$70.00	5	\$350	\$70.00	4	\$280	52	\$3,640	
All Volume	\$1,0582	8,028	\$8,495	\$1,1876	963	\$1,144	\$1,1876	1,931	\$2,293	\$1,1876	1,545	\$1,835	\$1,1876	2,062	\$2,449	\$1,1876	2,154	\$2,558	16,683	\$18,774	
Total		8,028	\$11,360		963	\$1,717		1,931	\$4,585		1,545	\$4,318		2,062	\$3,404		2,154	\$3,322	16,683	\$28,706	
Subtotal Non Gas Revenues			\$11,360			\$1,717			\$4,585			\$4,318			\$3,404			\$3,322		\$28,706	
Gas Adjustment Charge	\$0.2281		\$1,831	\$0.2281		\$220	\$0.2281		\$440	(\$0.1127)		(\$174)	(\$0.0059)		(\$12)	(\$0.0059)		(\$13)		\$2,292	
MMT Gas Cost Charge	\$0.1500		\$1,204	\$0.1500		\$144	\$0.1500		\$290	\$0.1500		\$232	\$0.1500		\$309	\$0.1500		\$323		\$2,502	
Subtotal Gas Revenues			\$3,035			\$364			\$730			\$58			\$297			\$310		\$4,794	
STA Tax Revenues	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0		\$0	
Revenue Adj.			\$0			\$0			\$0			\$0			\$0			\$0		\$0	
Total			\$14,395			\$2,081			\$5,315			\$4,376			\$3,701			\$3,632		\$33,500	

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	February 1 through April 15			April 15 through May 1			May 1 through August 1			August 1 through November 1			November 1 through January 1			January 1 through January 31			Total		
	Rates Effective February 1, 2005			Rates Effective April 15, 2005			Rates Effective May 1, 2005			Rates Effective August 1, 2005			Rates Effective November 1, 2005			Rates Effective January 1, 2006			Mcf	Revenue	
	Rate	Mcf	Revenue	Rate	Mcf	Revenue	Rate	Mcf	Revenue	Rate	Mcf	Revenue	Rate	Mcf	Revenue	Rate	Mcf	Revenue			
Large Public Authority Trans Interstate MMT																					
Bills	\$121.01	18	\$1,936	\$121.01	3	\$363	\$121.01	76	\$9,197	\$121.01	322	\$38,965	\$121.01	47	\$5,687	\$121.01	12	\$1,452	476	\$57,600	
Administration Fees	\$70.00	18	\$1,120	\$70.00	3	\$210	\$70.00	76	\$5,320	\$70.00	322	\$22,540	\$70.00	47	\$3,290	\$70.00	12	\$840	476	\$33,120	
All Volume	\$1.1367	183,605	\$208,704	\$1.2757	13,834	\$17,648	\$1.2757	37,212	\$47,471	\$1.2757	35,286	\$45,014	\$1.2757	61,449	\$78,390	\$1.2757	68,873	\$87,861	400,259	\$485,088	
Total		183,605	\$211,760		13,834	\$18,221		37,212	\$61,968		35,286	\$108,519		61,449	\$87,367		68,873	\$90,153	400,259	\$576,008	
Subtotal Non Gas Revenues			\$211,760			\$18,221			\$61,968			\$108,519			\$87,367			\$90,153		\$576,008	
MMT Gas Cost Charge	\$0.1500		\$27,541	\$0.1500		\$2,075	\$0.1500		\$5,582	\$0.1500		\$5,293	\$0.1500		\$9,217	\$0.1500		\$10,331		\$60,039	
Subtotal Gas Revenues			\$27,541			\$2,075			\$5,582			\$5,293			\$9,217			\$10,331		\$60,039	
STA Tax Revenues	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0		\$0	
Revenue Adj.			\$0			\$0			\$0			\$0			\$0			\$0		\$0	
Total			\$239,301			\$20,296			\$67,570			\$111,812			\$96,584			\$100,484		\$636,047	
Large Public Authority Trans Interstate MMT E																					
Bills	\$121.01	0	\$0	\$121.01	0	\$0	\$121.01	0	\$0	\$121.01	2	\$242	\$121.01	1	\$121	\$121.01	0	\$0	3	\$363	
Administration Fees	\$70.00	0	\$0	\$70.00	0	\$0	\$70.00	0	\$0	\$70.00	2	\$140	\$70.00	1	\$70	\$70.00	0	\$0	3	\$210	
All Volume	\$1.1367	2,964	\$3,369	\$1.2757	30	\$38	\$1.2757	114	\$145	\$1.2757	206	\$263	\$1.2757	612	\$781	\$1.2757	410	\$523	4,336	\$5,119	
Total		2,964	\$3,369		30	\$38		114	\$145		206	\$263		612	\$781		410	\$523	4,336	\$5,692	
Subtotal Non Gas Revenues			\$3,369			\$38			\$145			\$263			\$781			\$523		\$5,692	
Gas Adjustment Charge	\$0.2281		\$676	\$0.2281		\$7	\$0.2281		\$26	(\$0.1127)		(\$23)	(\$0.0059)		(\$4)	(\$0.0059)		(\$2)		\$680	
MMT Gas Cost Charge	\$0.1500		\$445	\$0.1500		\$5	\$0.1500		\$17	\$0.1500		\$31	\$0.1500		\$92	\$0.1500		\$62		\$652	
Subtotal Gas Revenues			\$1,121			\$12			\$43			\$8			\$88			\$90		\$1,332	
STA Tax Revenues	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0		\$0	
Revenue Adj.			\$0			\$0			\$0			\$0			\$0			\$0		\$0	
Total			\$4,490			\$50			\$168			\$853			\$1,060			\$583		\$7,024	
Large Commercial SATC																					
Bills	\$121.01	84	\$10,165	\$121.01	12	\$1,452	\$121.01	46	\$5,566	\$121.01	69	\$8,350	\$121.01	46	\$5,568	\$121.01	23	\$2,783	280	\$33,882	
0-300	\$1,1492	13,805	\$15,635	\$1.2753	1,327	\$1,692	\$1.2753	3,007	\$3,835	\$1.2753	4,283	\$5,462	\$1.2753	6,250	\$7,971	\$1.2753	3,932	\$5,014	32,404	\$39,809	
300-2000	\$1,0141	1,494	\$1,515	\$1.1802	50	\$59	\$1.1802	0	\$0	\$1.1802	0	\$0	\$1.1802	439	\$518	\$1.1802	463	\$546	2,446	\$2,638	
Over 2000	\$0.8439	0	\$0	\$1.0059	0	\$0	\$1.0059	0	\$0	\$1.0059	0	\$0	\$1.0059	0	\$0	\$1.0059	0	\$0	0	\$0	
Total		15,099	\$27,315		1,377	\$3,203		3,007	\$9,401		4,283	\$13,812		6,689	\$14,055		4,395	\$8,343	34,850	\$78,129	
Customer Education Rider	(\$0.0029)		(\$44)	(\$0.0029)		(\$4)	(\$0.0029)		(\$9)	(\$0.0029)		(\$12)	(\$0.0029)		(\$19)	\$0.0001		\$0		(\$38)	
Subtotal Non Gas Revenues			\$27,271			\$3,199			\$9,392			\$13,800			\$14,036			\$8,343		\$78,041	
Distribution Charge	\$0.2951		\$4,456	\$0.2951		\$406	\$0.3022		\$909	\$0.2991		\$1,281	\$0.3018		\$2,019	\$0.3018		\$1,326		\$10,397	
Subtotal Gas Revenues			\$4,456			\$406			\$909			\$1,281			\$2,019			\$1,326		\$10,397	
STA Tax Revenues	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0		\$0	
Revenue Adj.			\$0			\$0			\$0			\$0			\$0			\$0		\$0	
Total			\$31,727			\$3,605			\$10,301			\$15,081			\$18,055			\$9,669		\$88,438	
Large Commercial SATC E																					
Bills	\$121.01	2	\$242	\$121.01	1	\$121	\$121.01	2	\$242	\$121.01	3	\$363	\$121.01	1	\$121	\$121.01	0	\$0	9	\$1,069	
0-300	\$1,1492	185	\$213	\$1.2753	13	\$17	\$1.2753	3	\$4	\$1.2753	8	\$10	\$1.2753	136	\$173	\$1.2753	92	\$117	437	\$534	
300-2000	\$1,0141	0	\$0	\$1.1802	0	\$0	\$1.1802	0	\$0	\$1.1802	0	\$0	\$1.1802	0	\$0	\$1.1802	0	\$0	0	\$0	
Over 2000	\$0.8439	0	\$0	\$1.0059	0	\$0	\$1.0059	0	\$0	\$1.0059	0	\$0	\$1.0059	0	\$0	\$1.0059	0	\$0	0	\$0	
Total		185	\$455		13	\$138		3	\$246		8	\$373		136	\$294		92	\$117	437	\$1,623	
Customer Education Rider	(\$0.0029)		(\$1)	(\$0.0029)		\$0	(\$0.0029)		\$0	(\$0.0029)		\$0	(\$0.0029)		\$0	\$0.0001		\$0		(\$1)	
Subtotal Non Gas Revenues			\$454			\$138			\$246			\$373			\$294			\$117		\$1,622	
Gas Adjustment Charge	\$0.2281		\$42	\$0.2281		\$3	\$0.2281		\$1	(\$0.1127)		(\$1)	(\$0.0059)		(\$1)	(\$0.0059)		(\$1)		\$43	
Distribution Charge	\$0.2951		\$55	\$0.2951		\$4	\$0.3022		\$1	\$0.2991		\$2	\$0.3018		\$41	\$0.3018		\$28		\$131	
Subtotal Gas Revenues			\$97			\$7			\$2			\$1			\$40			\$27		\$174	
STA Tax Revenues	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0		\$0	
Revenue Adj.			\$0			\$0			\$0			\$0			\$0			\$0		\$0	
Total			\$551			\$145			\$248			\$374			\$334			\$144		\$1,796	

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
CALCULATION OF SALES REVENUES USING RATES IN EFFECT
FEBRUARY 1, 2005 THROUGH JANUARY 31, 2006**

	February 1 through April 15			April 15 through May 1			May 1 through August 1			August 1 through November 1			November 1 through January 1			January 1 through January 31			Total		
	Rates Effective February 1, 2005			Rates Effective April 15, 2005			Rates Effective May 1, 2005			Rates Effective August 1, 2005			Rates Effective November 1, 2005			Rates Effective January 1, 2006					
	Rate	Mcf	Revenue	Rate	Mcf	Revenue	Rate	Mcf	Revenue	Rate	Mcf	Revenue	Rate	Mcf	Revenue	Rate	Mcf	Revenue	Mcf	Revenue	
Large Public Authority SATC																					
Bills	\$121.01	7	\$847	\$121.01	1	\$121	\$121.01	4	\$484	\$121.01	6	\$726	\$121.01	4	\$484	\$121.01	2	\$242	24	\$2,904	
0-300	\$1,1492	1,793	\$2,061	\$1,2753	109	\$216	\$1,2753	152	\$194	\$1,2753	65	\$83	\$1,2753	820	\$1,046	\$1,2753	562	\$717	3,561	\$4,317	
300-2000	\$1,0141	1,031	\$1,046	\$1,1802	21	\$25	\$1,1802	0	\$0	\$1,1802	0	\$0	\$1,1802	237	\$280	\$1,1802	441	\$520	1,730	\$1,871	
Over 2000	\$0.8439	28	\$24	\$1,0059	0	\$0	\$1,0059	0	\$0	\$1,0059	0	\$0	\$1,0059	0	\$0	\$1,0059	24	\$24	52	\$48	
Total		2,852	\$3,978		190	\$362		152	\$678		65	\$808		1,057	\$1,810		1,027	\$1,503	5,343	\$9,140	
Customer Education Rider			(\$0.0029)			(\$1)			(\$0.0029)			(\$3)			(\$0.0029)					(\$12)	
Subtotal Non Gas Revenues			\$3,970			\$361			\$678			\$809			\$1,807				\$1,503	\$9,128	
Distribution Charge	\$0.2951		\$842	\$0.2951		\$56	\$0.3022		\$46	\$0.2991		\$19	\$0.3018		\$319	\$0.3018		\$310		\$1,592	
Subtotal Gas Revenues			\$642			\$58			\$46			\$19			\$319				\$310	\$1,592	
STA Tax Revenues	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0		\$0	
Revenue Adj.			\$0			\$0			\$0			\$0			\$0			\$0		\$0	
Total			\$4,812			\$417			\$724			\$828			\$2,126				\$1,813	\$10,720	
Total Large Commercial/Public Authority		3,018,379	\$11,971,769		225,157	\$612,593		655,536	\$4,136,836		600,617	\$3,783,034		1,166,307	\$8,250,896		839,618	\$3,131,215	6,505,614	\$32,148,122	
Small Volume Industrial Service																					
Bills	\$65.01	545	\$35,426	\$65.60	22	\$1,448	\$65.60	642	\$42,133	\$65.60	544	\$35,857	\$65.60	369	\$24,199	\$65.60	92	\$6,054	2,214	\$144,917	
All Volume	\$1,9354	37,696	\$72,957	\$1,9760	960	\$1,897	\$1,9760	6,662	\$13,185	\$1,9760	3,656	\$7,225	\$1,9760	20,352	\$40,216	\$1,9760	6,918	\$13,669	76,245	\$149,129	
Total		37,696	\$108,383		960	\$3,345		6,662	\$55,298		3,656	\$42,882		20,352	\$84,415		6,918	\$19,723	76,245	\$284,048	
Customer Education Rider			(\$0.0029)			(\$3)			(\$19)			(\$11)			(\$0.0029)			(\$59)		(\$200)	
Subtotal Non Gas Revenues			\$108,274			\$3,342			\$55,279			\$42,871			\$84,356				\$19,724	\$283,846	
Distribution Charge	\$0.2951		\$11,124	\$0.2951		\$283	\$0.3022		\$2,013	\$0.2991		\$1,094	\$0.3018		\$6,142	\$0.3018		\$2,088		\$22,744	
Natural Gas Supply Charge	\$8.7842		\$330,376	\$8.7842		\$8,412	\$9.0421		\$60,242	\$13.5154		\$38,185	\$13.5154		\$275,071	\$13.5154		\$83,496		\$805,782	
Gas Adjustment Charge	\$0.2281		\$8,598	\$0.2281		\$219	\$0.2281		\$1,520	(\$0.1127)		(\$412)	(\$0.0059)		(\$120)	(\$0.0059)		(\$41)		\$9,764	
Subtotal Gas Revenues			\$350,098			\$8,914			\$63,775			\$38,867			\$281,083			\$95,543		\$838,290	
STA Tax Revenues	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0		\$0	
Revenue Adj.			\$0			\$0			\$0			\$0			\$0			\$0		(\$1,685)	
Total			\$458,372			\$12,256			\$119,054			\$81,738			\$345,449				\$115,267	\$1,130,451	
Small Volume Industrial Service No E																					
Bills	\$65.01	11	\$743	\$65.60	1	\$38	\$65.60	7	\$456	\$65.60	12	\$758	\$65.60	6	\$386	\$65.60	1	\$95	38	\$2,486	
All Volume	\$1,9354	954	\$1,847	\$1,9760	58	\$114	\$1,9760	230	\$455	\$1,9760	163	\$322	\$1,9760	601	\$1,187	\$1,9760	157	\$310	2,163	\$4,235	
Total		954	\$2,590		58	\$152		230	\$921		163	\$1,080		601	\$1,573		157	\$405	2,163	\$6,721	
Customer Education Rider			(\$0.0029)			(\$3)			(\$1)			(\$0.0029)			(\$2)			\$0		(\$8)	
Subtotal Non Gas Revenues			\$2,587			\$152			\$920			\$1,080			\$1,571			\$405		\$6,715	
Distribution Charge	\$0.2951		\$282	\$0.2951		\$17	\$0.3022		\$70	\$0.2991		\$49	\$0.3018		\$181	\$0.3018		\$47		\$646	
Natural Gas Supply Charge	\$8.7842		\$8,362	\$8.7842		\$508	\$9.0421		\$2,083	\$10.4432		\$1,702	\$13.5154		\$8,116	\$13.5154		\$2,122		\$22,895	
Gas Adjustment Charge	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0		\$0	
Subtotal Gas Revenues			\$8,644			\$525			\$2,153			\$1,751			\$8,299			\$2,169		\$23,541	
STA Tax Revenues	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0		\$0	
Revenue Adj.			\$0			\$0			\$0			\$0			\$0			\$0		\$629	
Total			\$11,231			\$677			\$3,073			\$2,831			\$9,870				\$2,574	\$30,885	
Small Volume Industrial Trans MMT																					
Bills	\$65.01	5	\$325	\$65.60	1	\$66	\$65.60	2	\$131	\$65.60	3	\$197	\$65.60	2	\$131	\$65.60	1	\$66	14	\$916	
Administration Fees	\$70.00	5	\$350	\$70.00	1	\$70	\$70.00	2	\$140	\$70.00	3	\$210	\$70.00	2	\$140	\$70.00	1	\$70	14	\$980	
All Volume	\$2,0352	1,432	\$2,914	\$2,0731	31	\$64	\$2,0731	33	\$68	\$2,0731	10	\$21	\$2,0731	105	\$218	\$2,0731	148	\$307	1,759	\$3,592	
Total		1,432	\$3,589		31	\$200		33	\$339		10	\$428		105	\$489		148	\$443	1,759	\$5,488	
Subtotal Non Gas Revenues			\$3,589			\$200			\$339			\$428			\$489			\$443		\$5,488	
MMT Gas Cost Charge	\$0.1500		\$215	\$0.1500		\$5	\$0.1500		\$5	\$0.1500		\$2	\$0.1500		\$16	\$0.1500		\$22		\$265	
Subtotal Gas Revenues			\$215			\$5			\$5			\$2			\$16			\$22		\$265	
STA Tax Revenues	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0		\$0	
Revenue Adj.			\$0			\$0			\$0			\$0			\$0			\$0		\$0	
Total			\$3,804			\$205			\$344			\$430			\$505				\$465	\$5,753	

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISION
 CALCULATION OF SALES REVENUES USING RATES IN EFFECT
 FEBRUARY 1, 2005 THROUGH JANUARY 31, 2006

	February 1 through April 15			April 15 through May 1			May 1 through August 1			August 1 through November 1			November 1 through January 1			January 1 through January 31			Total	
	Rates Effective February 1, 2005			Rates Effective April 15, 2005			Rates Effective May 1, 2005			Rates Effective August 1, 2005			Rates Effective November 1, 2005			Rates Effective January 1, 2006			Mcf	Revenue
	Rate	Mcf	Revenue	Rate	Mcf	Revenue	Rate	Mcf	Revenue	Rate	Mcf	Revenue	Rate	Mcf	Revenue	Rate	Mcf	Revenue		
Small Volume Industrial Trans MMT E																				
BBs	\$65.01	1	\$65	\$65.60	1	\$66	\$65.60	0	\$0	\$65.60	0	\$0	\$65.60	0	\$0	\$65.60	0	\$0	2	\$131
Administration Fees	\$70.00	1	\$70	\$70.00	1	\$70	\$70.00	0	\$0	\$70.00	0	\$0	\$70.00	0	\$0	\$70.00	0	\$0	2	\$140
All Volume	\$2.0352	0	\$0	\$2.0731	0	\$0	\$2.0731	0	\$0	\$2.0731	0	\$0	\$2.0731	0	\$0	\$2.0731	0	\$0	0	\$0
Total		0	\$135		0	\$136		0	\$0		0	\$0		0	\$0		0	\$0	0	\$271
Subtotal Non Gas Revenues			\$135			\$136			\$0			\$0			\$0			\$0		\$271
Gas Adjustment Charge	\$0.2281	\$0	\$0.2281	\$0	\$0.2281	\$0	\$0.2281	\$0	(\$0.1127)	\$0	(\$0.0059)	\$0	(\$0.0059)	\$0	(\$0.0059)	\$0	(\$0.0059)	\$0		\$0
MMT Gas Cost Charge	\$0.1500	\$0	\$0.1500	\$0	\$0.1500	\$0	\$0.1500	\$0	\$0.1500	\$0	\$0.1500	\$0	\$0.1500	\$0	\$0.1500	\$0	\$0.1500	\$0		\$0
Subtotal Gas Revenues			\$0			\$0			\$0		\$0		\$0		\$0		\$0			\$0
STA Tax Revenues	\$0.0000	\$0	\$0.0000	\$0	\$0.0000	\$0	\$0.0000	\$0	\$0.0000	\$0	\$0.0000	\$0	\$0.0000	\$0	\$0.0000	\$0	\$0.0000	\$0		\$0
Revenue Adj.			\$0			\$0			\$0		\$0		\$0		\$0		\$0			\$0
Total			\$135			\$136			\$0		\$0		\$0		\$0		\$0			\$271
Total SVIS		40,062	\$473,542		1,049	\$13,274		8,926	\$122,471		3,829	\$84,999		21,058	\$355,824		7,223	\$118,306	80,167	\$1,167,360
Intermediate Volume Industrial Service																				
BBs	\$142.36	1,036	\$147,464	\$149.00	41	\$6,131	\$149.00	1,242	\$185,116	\$149.00	1,060	\$158,001	\$149.00	696	\$103,667	\$149.00	173	\$25,844	4,249	\$626,223
0-100	\$1,4081	22,607	\$31,833	\$1,4737	798	\$1,176	\$1,4737	10,419	\$15,355	\$1,4737	6,750	\$9,947	\$1,4737	12,873	\$18,971	\$1,4737	3,733	\$5,501	57,180	\$82,783
100-2000	\$1,0431	74,878	\$78,105	\$1,0917	2,133	\$2,329	\$1,0917	15,496	\$16,917	\$1,0917	11,334	\$12,373	\$1,0917	38,099	\$41,593	\$1,0917	13,172	\$14,380	155,112	\$165,697
Over 2000	\$0.7574	9,814	\$7,433	\$0.7927	304	\$241	\$0.7927	401	\$318	\$0.7927	3,894	\$3,086	\$0.7927	12,388	\$9,820	\$0.7927	3,949	\$3,130	30,749	\$24,028
Total		107,299	\$264,835		3,235	\$9,877		26,316	\$217,706		21,977	\$183,407		63,360	\$174,051		20,854	\$48,655	243,041	\$898,731
Customer Education Rider	(\$0.0029)		(\$311)	(\$0.0029)		(\$9)	(\$0.0029)		(\$78)	(\$0.0029)		(\$64)	(\$0.0029)		(\$184)	\$0.0001		\$2		(\$642)
Subtotal Non Gas Revenues			\$264,524			\$9,868			\$217,630			\$183,343			\$173,867			\$48,657		\$898,089
Distribution Charge	\$0.2951		\$31,864	\$0.2951		\$955	\$0.3022		\$7,953	\$0.2991		\$6,573	\$0.3018		\$18,122	\$0.3018		\$6,294		\$72,561
Natural Gas Supply Charge	\$8.7642		\$940,388	\$8.7642		\$28,354	\$9.0421		\$237,955	\$10.4432		\$229,511	\$13.5154		\$856,333	\$13.5154		\$281,848		\$2,574,387
Gas Adjustment Charge	\$0.2281		\$24,475	\$0.2281		\$738	\$0.2281		\$6,003	(\$0.1127)		(\$2,477)	(\$0.0059)		(\$374)	(\$0.0059)		(\$123)		\$28,242
Subtotal Gas Revenues			\$996,527			\$30,047			\$251,911			\$233,607			\$875,081			\$288,017		\$2,675,192
STA Tax Revenues	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0		\$0
Revenue Adj.			\$0			\$0			\$0			\$0			\$0			\$0		\$178,392
Total			\$1,261,051			\$39,915			\$469,541			\$416,950			\$1,048,948			\$338,674		\$3,751,671
Intermediate Volume Industrial Service No E																				
BBs	\$142.36	16	\$2,338	\$149.00	1	\$86	\$149.00	7	\$980	\$149.00	10	\$1,436	\$149.00	10	\$1,468	\$149.00	2	\$288	45	\$6,596
0-100	\$1,4081	1,240	\$1,748	\$1,4737	52	\$76	\$1,4737	987	\$1,455	\$1,4737	131	\$194	\$1,4737	777	\$1,146	\$1,4737	178	\$263	3,366	\$4,880
100-2000	\$1,0431	4,195	\$4,378	\$1,0917	280	\$306	\$1,0917	9,532	\$10,408	\$1,0917	1,540	\$1,681	\$1,0917	2,494	\$2,722	\$1,0917	658	\$718	18,699	\$20,209
Over 2000	\$0.7574	0	\$0	\$0.7927	0	\$0	\$0.7927	3,197	\$2,535	\$0.7927	815	\$646	\$0.7927	0	\$0	\$0.7927	0	\$0	4,012	\$3,181
Total		5,435	\$8,460		332	\$468		13,717	\$15,378		2,486	\$3,957		3,271	\$5,336		836	\$1,269	26,077	\$34,866
Customer Education Rider	(\$0.0029)		(\$18)	(\$0.0029)		(\$1)	(\$0.0029)		(\$40)	(\$0.0029)		(\$7)	(\$0.0029)		(\$9)	\$0.0001		\$0		(\$73)
Subtotal Non Gas Revenues			\$8,444			\$467			\$15,338			\$3,950			\$5,327			\$1,269		\$34,793
Distribution Charge	\$0.2951		\$1,804	\$0.2951		\$98	\$0.3022		\$4,145	\$0.2991		\$744	\$0.3018		\$987	\$0.3018		\$252		\$7,830
Natural Gas Supply Charge	\$8.7642		\$47,834	\$8.7642		\$2,909	\$9.0421		\$124,026	\$10.4432		\$25,962	\$13.5154		\$44,210	\$13.5154		\$11,303		\$256,044
Gas Adjustment Charge	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0		\$0
Subtotal Gas Revenues			\$49,238			\$3,007			\$128,171			\$26,706			\$45,197			\$11,555		\$263,874
STA Tax Revenues	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0		\$0
Revenue Adj.			\$0			\$0			\$0			\$0			\$0			\$0		(\$4,264)
Total			\$57,682			\$3,474			\$143,507			\$30,656			\$50,524			\$12,824		\$294,403
IVIS Load Balancing																				
Demand BDU	\$0.7292	3,973	\$2,897	\$0.7292	607	\$443	\$0.6576	2,290	\$1,508	\$0.7100	3,435	\$2,439	\$0.7621	2,290	\$1,745	\$0.7621	735	\$560	13,330	\$9,590
Margin BDU	\$0.4581	3,973	\$1,820	\$0.4785	607	\$291	\$0.4786	2,290	\$1,096	\$0.4785	2,290	\$1,098	\$0.4785	0	\$0	\$0.4785	0	\$0	9,160	\$4,307
Retail	\$0.3406	6,788	\$2,312	\$0.3565	3,730	\$1,330	\$0.3565	1,936	\$690	\$0.3565	3,680	\$1,312	\$0.3565	3,563	\$1,270	\$0.3565	761	\$271	20,458	\$7,185
Transportation	\$0.3406	1,488	\$500	\$0.3565	1,658	\$590	\$0.3565	48,088	\$16,430	\$0.3565	62,177	\$22,166	\$0.3565	9,507	\$3,389	\$0.3565	0	\$0	120,896	\$43,075
Total		8,256	\$7,529		5,386	\$2,654		48,024	\$19,724		65,857	\$27,015		13,070	\$6,404		781	\$631	141,354	\$64,157
Subtotal Non Gas Revenues			\$7,529			\$2,654			\$19,724			\$27,015			\$6,404			\$631		\$64,157
Commodity Gas Costs	\$7.7152		\$52,371	\$7.7152		\$28,778	\$8.1543		\$15,787	\$9.1216		\$33,567	\$12.1925		\$43,442	\$12.1925		\$9,278		\$183,223
MMT Gas Cost Charge	\$0.1500		\$220	\$0.1500		\$248	\$0.1500		\$6,913	\$0.1500		\$9,327	\$0.1500		\$1,426	\$0.1500		\$0		\$18,134
Subtotal Gas Revenues			\$52,591			\$29,026			\$22,700			\$42,894			\$44,868			\$9,278		\$201,357
STA Tax Revenues	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0		\$0
Revenue Adj.			\$0			\$0			\$0			\$0			\$0			\$0		\$0
Total			\$60,120			\$31,680			\$42,424			\$69,909			\$51,272			\$10,109		\$265,514

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
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FEBRUARY 1, 2005 THROUGH JANUARY 31, 2006

	February 1 through April 15			April 15 through May 1			May 1 through August 1			August 1 through November 1			November 1 through January 1			January 1 through January 31			Total		
	Rates Effective February 1, 2005			Rates Effective April 15, 2005			Rates Effective May 1, 2005			Rates Effective August 1, 2005			Rates Effective November 1, 2005			Rates Effective January 1, 2006			McF	Revenue	
	Rate	McF	Revenue	Rate	McF	Revenue	Rate	McF	Revenue	Rate	McF	Revenue	Rate	McF	Revenue	Rate	McF	Revenue			
Intermediate Volume Industrial Trans Intrastate MMT																					
Bills	\$142.36	797	\$113,461	\$149.00	123	\$18,327	\$149.00	418	\$62,282	\$149.00	511	\$76,139	\$149.00	425	\$63,325	\$149.00	223	\$33,227	2,497	\$366,761	\$174,790
Administration Fees	\$70.00	797	\$55,790	\$70.00	123	\$8,610	\$70.00	418	\$29,260	\$70.00	511	\$35,770	\$70.00	425	\$29,750	\$70.00	223	\$15,610	2,497	\$174,790	\$174,790
All Volume	\$0.9913	811,633	\$804,572	\$1.0375	74,090	\$76,868	\$1.0375	198,607	\$205,980	\$1.0375	240,910	\$249,944	\$1.0375	243,145	\$252,263	\$1.0375	213,733	\$221,748	1,780,118	\$1,809,375	\$2,350,826
Total		811,633	\$973,823		74,090	\$103,805		198,607	\$235,522		240,910	\$361,853		243,145	\$345,338		213,733	\$221,748	1,780,118	\$2,350,826	\$2,705,885
Subtotal Non Gas Revenues			\$973,823			\$103,805			\$235,522			\$361,853			\$345,338			\$221,748			\$2,705,885
MMT Gas Cost Charge	\$0.1500		\$121,745	\$0.1500		\$11,114	\$0.1500		\$29,491	\$0.1500		\$36,137	\$0.1500		\$36,472	\$0.1500		\$32,060			\$267,019
Subtotal Gas Revenues			\$121,745			\$11,114			\$29,491			\$36,137			\$36,472			\$32,060			\$267,019
STA Tax Revenues	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0			\$0
Revenue Adj.			\$0			\$0			\$0			\$0			\$0			\$0			\$0
Total			\$1,095,568			\$114,919			\$325,013			\$397,990			\$381,810			\$302,645			\$2,617,845
Intermediate Volume Industrial Trans Intrastate MMT E																					
Bills	\$142.36	4	\$569	\$149.00	0	\$0	\$149.00	3	\$447	\$149.00	6	\$894	\$149.00	8	\$1,192	\$149.00	5	\$745	28	\$3,847	\$1,820
Administration Fees	\$70.00	4	\$280	\$70.00	0	\$0	\$70.00	3	\$210	\$70.00	6	\$420	\$70.00	8	\$560	\$70.00	5	\$350	28	\$1,820	\$1,820
All Volume	\$0.9913	2,313	\$2,293	\$1.0375	0	\$0	\$1.0375	115	\$119	\$1.0375	369	\$383	\$1.0375	865	\$897	\$1.0375	2,521	\$2,816	6,183	\$6,308	\$6,308
Total		2,313	\$3,142		0	\$0		115	\$778		369	\$1,697		865	\$2,849		2,521	\$3,711	6,183	\$11,975	\$11,975
Subtotal Non Gas Revenues			\$3,142			\$0			\$778			\$1,697			\$2,849			\$3,711			\$11,975
Gas Adjustment Charge	\$0.2281		\$528	\$0.2281		\$0	\$0.2281		\$26	(\$0.1127)		(\$42)	(\$0.0059)		(\$5)	(\$0.0059)		(\$15)			\$492
MMT Gas Cost Charge	\$0.1500		\$347	\$0.1500		\$0	\$0.1500		\$17	\$0.1500		\$55	\$0.1500		\$130	\$0.1500		\$378			\$827
Subtotal Gas Revenues			\$875			\$0			\$43			\$13			\$125			\$363			\$1,419
STA Tax Revenues	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0			\$0
Revenue Adj.			\$0			\$0			\$0			\$0			\$0			\$0			\$0
Total			\$4,017			\$0			\$819			\$1,710			\$2,774			\$4,074			\$13,394
Intermediate Volume Industrial Trans Interstate MMT																					
Bills	\$142.36	67	\$9,538	\$149.00	11	\$1,639	\$149.00	92	\$13,708	\$149.00	203	\$30,247	\$149.00	75	\$11,175	\$149.00	25	\$3,725	473	\$70,032	\$70,032
Administration Fees	\$70.00	67	\$4,690	\$70.00	11	\$770	\$70.00	92	\$6,440	\$70.00	203	\$14,210	\$70.00	75	\$5,250	\$70.00	25	\$1,750	473	\$33,110	\$33,110
All Volume	\$1.0724	198,682	\$213,045	\$1.1224	16,420	\$18,430	\$1.1224	58,101	\$65,213	\$1.1224	75,680	\$84,943	\$1.1224	83,674	\$93,918	\$1.1224	71,735	\$80,515	504,272	\$556,082	\$556,082
Total		198,682	\$227,273		16,420	\$20,839		58,101	\$85,361		75,680	\$129,400		83,674	\$110,341		71,735	\$85,990	504,272	\$659,204	\$659,204
Subtotal Non Gas Revenues			\$227,273			\$20,839			\$85,361			\$129,400			\$110,341			\$85,990			\$659,204
MMT Gas Cost Charge	\$0.1500		\$29,799	\$0.1500		\$2,463	\$0.1500		\$8,715	\$0.1500		\$11,352	\$0.1500		\$12,551	\$0.1500		\$10,760			\$75,640
Subtotal Gas Revenues			\$29,799			\$2,463			\$8,715			\$11,352			\$12,551			\$10,760			\$75,640
STA Tax Revenues	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0			\$0
Revenue Adj.			\$0			\$0			\$0			\$0			\$0			\$0			\$0
Total			\$257,072			\$23,302			\$94,076			\$140,752			\$122,892			\$96,750			\$734,844
Intermediate Volume Industrial Trans Interstate MMT E																					
Bills	\$142.36	0	\$0	\$149.00	0	\$0	\$149.00	0	\$0	\$149.00	1	\$149	\$149.00	2	\$298	\$149.00	1	\$149	4	\$596	\$596
Administration Fees	\$70.00	0	\$0	\$70.00	0	\$0	\$70.00	0	\$0	\$70.00	1	\$70	\$70.00	2	\$140	\$70.00	1	\$70	4	\$280	\$280
All Volume	\$1.0724	2,042	\$2,190	\$1.1224	0	\$0	\$1.1224	43	\$48	\$1.1224	8	\$9	\$1.1224	385	\$432	\$1.1224	773	\$868	3,251	\$3,547	\$3,547
Total		2,042	\$2,190		0	\$0		43	\$48		8	\$228		385	\$432		773	\$870	3,251	\$4,423	\$4,423
Subtotal Non Gas Revenues			\$2,190			\$0			\$48			\$228			\$432			\$870			\$4,423
Gas Adjustment Charge	\$0.2281		\$466	\$0.2281		\$0	\$0.2281		\$10	(\$0.1127)		(\$1)	(\$0.0059)		(\$2)	(\$0.0059)		(\$5)			\$468
MMT Gas Cost Charge	\$0.1500		\$306	\$0.1500		\$0	\$0.1500		\$8	\$0.1500		\$1	\$0.1500		\$58	\$0.1500		\$116			\$487
Subtotal Gas Revenues			\$772			\$0			\$16			\$0			\$56			\$111			\$955
STA Tax Revenues	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0			\$0
Revenue Adj.			\$0			\$0			\$0			\$0			\$0			\$0			\$0
Total			\$2,962			\$0			\$64			\$228			\$926			\$1,198			\$5,378

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
CALCULATION OF SALES REVENUES USING RATES IN EFFECT
FEBRUARY 1, 2006 THROUGH JANUARY 31, 2006

	February 1 through April 15			April 15 through May 1			May 1 through August 1			August 1 through November 1			November 1 through January 1			January 1 through January 31			Total			
	Rates Effective February 1, 2005			Rates Effective April 15, 2005			Rates Effective May 1, 2005			Rates Effective August 1, 2005			Rates Effective November 1, 2005			Rates Effective January 1, 2006			Mtd	Revenue		
	Rate	Mtd	Revenue	Rate	Mtd	Revenue	Rate	Mtd	Revenue	Rate	Mtd	Revenue	Rate	Mtd	Revenue	Rate	Mtd	Revenue				
Intermediate Volume Industrial Trans Intrastate DMT																						
Bills	\$142.36	69	\$9,823	\$149.00	11	\$1,639	\$149.00	39	\$5,811	\$149.00	53	\$7,897	\$149.00	34	\$5,066	\$149.00	17	\$2,533	223	\$32,789		
Administration Fees	\$70.00	69	\$4,830	\$70.00	11	\$770	\$70.00	39	\$2,730	\$70.00	53	\$3,710	\$70.00	34	\$2,380	\$70.00	17	\$1,190	223	\$15,610		
All Volume	\$0.9913	178,351	\$174,817	\$1.0375	18,496	\$19,190	\$1.0375	54,321	\$56,358	\$1.0375	59,996	\$62,246	\$1.0375	48,414	\$50,230	\$1.0375	36,081	\$37,434	393,659	\$400,275		
Total		178,351	\$189,470		18,496	\$21,599		54,321	\$64,899		59,996	\$73,853		48,414	\$57,676		36,081	\$41,157	393,659	\$448,654		
Subtotal Non Gas Revenues			\$189,470			\$21,599			\$64,899			\$73,853			\$57,676			\$41,157		\$448,654		
Transition Surcharge	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0		\$0		
Bypass Rate	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0		\$0		
Subtotal Gas Revenues			\$0			\$0			\$0			\$0			\$0			\$0		\$0		
STA Tax Revenues	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0		\$0		
Revenue Adj.			\$0			\$0			\$0			\$0			\$0			\$0		\$0		
Total			\$189,470			\$21,599			\$64,899			\$73,853			\$57,676			\$41,157		\$448,654		
Intermediate Volume Industrial Trans Interstate DMT																						
Bills	\$142.36	0	\$0	\$149.00	0	\$0	\$149.00	0	\$0	\$149.00	0	\$0	\$149.00	0	\$0	\$149.00	0	\$0	0	\$0		
Administration Fees	\$70.00	0	\$0	\$70.00	0	\$0	\$70.00	0	\$0	\$70.00	0	\$0	\$70.00	0	\$0	\$70.00	0	\$0	0	\$0		
All Volume	\$1.0724	4,406	\$4,725	\$1.1224	437	\$490	\$1.1224	2,437	\$2,735	\$1.1224	8,225	\$9,232	\$1.1224	8,524	\$9,567	\$1.1224	1,996	\$2,240	26,025	\$28,989		
Total		4,406	\$4,725		437	\$490		2,437	\$2,735		8,225	\$9,232		8,524	\$9,567		1,996	\$2,240	26,025	\$28,989		
Subtotal Non Gas Revenues			\$4,725			\$490			\$2,735			\$9,232			\$9,567			\$2,240		\$28,989		
Transition Surcharge	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0		\$0		
Bypass Rate	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0		\$0		
Subtotal Gas Revenues			\$0			\$0			\$0			\$0			\$0			\$0		\$0		
STA Tax Revenues	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0		\$0		
Revenue Adj.			\$0			\$0			\$0			\$0			\$0			\$0		\$0		
Total			\$4,725			\$490			\$2,735			\$9,232			\$9,567			\$2,240		\$28,989		
IVIS SATC																						
Bills	\$142.36	10	\$1,424	\$149.00	2	\$298	\$149.00	6	\$894	\$149.00	9	\$1,341	\$149.00	6	\$894	\$149.00	3	\$447	36	\$5,298		
0-100	\$1,4081	701	\$987	\$1,4737	157	\$231	\$1,4737	237	\$349	\$1,4737	147	\$217	\$1,4737	469	\$691	\$1,4737	289	\$426	2,000	\$2,901		
100-2000	\$1.0431	1,577	\$1,645	\$1.0917	145	\$158	\$1.0917	32	\$35	\$1.0917	100	\$109	\$1.0917	707	\$772	\$1.0917	418	\$458	2,979	\$3,175		
Over 2000	\$0.7574	0	\$0	\$0.7927	0	\$0	\$0.7927	0	\$0	\$0.7927	0	\$0	\$0.7927	0	\$0	\$0.7927	0	\$0	0	\$0		
Total		2,278	\$4,056		302	\$687		269	\$1,278		247	\$1,667		1,178	\$2,357		707	\$1,329	4,979	\$11,374		
Customer Education Rider	(\$0.0029)		(\$7)	(\$0.0029)		(\$1)	(\$0.0029)		(\$1)	(\$0.0029)		(\$1)	(\$0.0029)		(\$3)	(\$0.0029)		(\$3)		(\$13)		
Subtotal Non Gas Revenues			\$4,049			\$686			\$1,277			\$1,666			\$2,354			\$1,329		\$11,361		
Distribution Charge	\$0.2951		\$672	\$0.2951		\$89	\$0.3022		\$81	\$0.2991		\$74	\$0.3018		\$355	\$0.3018		\$213		\$1,484		
Subtotal Gas Revenues			\$672			\$89			\$81			\$74			\$355			\$213		\$1,484		
STA Tax Revenues	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0		\$0		
Revenue Adj.			\$0			\$0			\$0			\$0			\$0			\$0		\$0		
Total			\$4,721			\$775			\$1,358			\$1,740			\$2,709			\$1,542		\$4,046.074		
Total IVIS		1,318,675	\$2,937,388		118,698	\$236,154		399,950	\$1,144,438		475,755	\$1,143,020		465,884	\$1,729,098		349,997	\$809,413	3,128,959	\$12,206,866		
Large Volume Industrial Service																						
Bills	\$389.13	108	\$42,017	\$404.50	4	\$1,627	\$404.50	127	\$51,568	\$404.50	112	\$45,300	\$404.50	73	\$29,386	\$404.50	18	\$7,231	442	\$177,129		
0-100	\$1,0643	239	\$254	\$1,1026	22	\$24	\$1,1026	203	\$224	\$1,1026	315	\$347	\$1,1026	255	\$281	\$1,1026	43	\$47	1,077	\$1,177		
100-2000	\$0.8909	1,349	\$1,202	\$0.9230	8	\$8	\$0.9230	147	\$138	\$0.9230	1,541	\$1,422	\$0.9230	415	\$383	\$0.9230	387	\$358	3,847	\$3,509		
2000-20000	\$0.6917	677	\$468	\$0.7166	0	\$0	\$0.7166	0	\$0	\$0.7166	731	\$524	\$0.7166	0	\$0	\$0.7166	0	\$0	1,408	\$992		
Over 20000	\$0.5609	0	\$0	\$0.5811	0	\$0	\$0.5811	0	\$0	\$0.5811	0	\$0	\$0.5811	0	\$0	\$0.5811	0	\$0	0	\$0		
Total		2,265	\$43,941		30	\$1,659		350	\$51,928		2,587	\$47,593		670	\$30,050		430	\$7,636	6,332	\$182,807		
Customer Education Rider	(\$0.0029)		(\$7)	(\$0.0029)		\$0	(\$0.0029)		(\$1)	(\$0.0029)		(\$8)	(\$0.0029)		(\$2)	(\$0.0029)		(\$3)		(\$18)		
Subtotal Non Gas Revenues			\$43,934			\$1,659			\$51,927			\$47,585			\$30,048			\$7,636		\$182,789		
Distribution Charge	\$0.2951		\$668	\$0.2951		\$9	\$0.3022		\$106	\$0.2991		\$774	\$0.3018		\$202	\$0.3018		\$130		\$1,889		
Natural Gas Supply Charge	\$8.7642		\$19,848	\$8.7642		\$266	\$9.0421		\$3,165	\$10.4432		\$27,013	\$13.5154		\$9,052	\$13.5154		\$5,818		\$85,182		
Gas Adjustment Charge	\$0.2281		\$517	\$0.2281		\$7	\$0.2281		\$80	(\$0.1127)		(\$292)	(\$0.0059)		(\$4)	(\$0.0059)		(\$3)		\$305		
Subtotal Gas Revenues			\$21,033			\$282			\$3,351			\$27,495			\$9,250			\$5,945		\$67,356		
STA Tax Revenues	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0		\$0		
Revenue Adj.			\$0			\$0			\$0			\$0			\$0			\$0		(\$1,202)		
Total			\$64,967			\$1,941			\$55,278			\$75,080			\$39,298			\$13,581		\$246,843		
LVIS Load Balancing																						
Demand BDU	\$0.7292	0	\$0	\$0.7292	0	\$0	\$0.6576	0	\$0	\$0.7100	0	\$0	\$0.7621	0	\$0	\$0.7621	0	\$0	0	\$0		
Margin BDU	\$0.4581	0	\$0	\$0.4795	0	\$0	\$0.4795	0	\$0	\$0.4795	0	\$0	\$0.4795	0	\$0	\$0.4795	0	\$0	0	\$0		
Retail	\$0.3406	0	\$0	\$0.3565	0	\$0	\$0.3565	0	\$0	\$0.3565	0	\$0	\$0.3565	0	\$0	\$0.3565	0	\$0	0	\$0		
Transportation	\$0.3406	814	\$277	\$0.3565	917	\$327	\$0.3565	8,357	\$2,979	\$0.3565	19,743	\$7,038	\$0.3565	10,709	\$3,818	\$0.3565	0	\$0	40,540	\$14,439		
Total		814	\$277		917	\$327		8,357	\$2,979		19,743	\$7,038		10,709	\$3,818		0	\$0	40,540	\$14,439		
Subtotal Non Gas Revenues			\$277			\$327			\$2,979			\$7,038			\$3,818			\$0		\$14,439		
Commodity Gas Costs	\$7.7152		\$0	\$7.7152		\$0	\$8.1543		\$0	\$9.1216		\$0	\$12.1925		\$0	\$12.1925		\$0		\$0		
MMT Gas Cost Charge	\$0.1500		\$122	\$0.1500		\$138	\$0.1500		\$1,254	\$0.1500		\$2,961	\$0.1500		\$1,606	\$0.1500		\$1,606		\$6,081		
Subtotal Gas Revenues			\$122																			

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
CALCULATION OF SALES REVENUES USING RATES IN EFFECT
FEBRUARY 1, 2005 THROUGH JANUARY 31, 2006

	February 1 through April 15			April 15 through May 1			May 1 through August 1			August 1 through November 1			November 1 through January 1			January 1 through January 31			Total	
	Rates Effective February 1, 2005			Rates Effective April 15, 2005			Rates Effective May 1, 2005			Rates Effective August 1, 2005			Rates Effective November 1, 2005			Rates Effective January 1, 2006				
	Rate	Mcf	Revenue	Rate	Mcf	Revenue	Rate	Mcf	Revenue	Rate	Mcf	Revenue	Rate	Mcf	Revenue	Rate	Mcf	Revenue	Mcf	Revenue
Large Volume Industrial Trans Intrastate MMT																				
Bills																				
Administration Fees																				
All Volume																				
Total																				
Subtotal Non Gas Revenues																				
MMT Gas Cost Charge																				
Subtotal Gas Revenues																				
STA Tax Revenues																				
Revenue Adj.																				
Total																				
Large Volume Industrial Trans Interstate MMT																				
Bills																				
Administration Fees																				
All Volume																				
Total																				
Subtotal Non Gas Revenues																				
MMT Gas Cost Charge																				
Subtotal Gas Revenues																				
STA Tax Revenues																				
Revenue Adj.																				
Total																				
Large Volume Industrial Intrastate MMT Flex Trans																				
Bills																				
Administration Fees																				
All Volume																				
Total																				
Subtotal Non Gas Revenues																				
MMT Gas Cost Charge																				
Subtotal Gas Revenues																				
STA Tax Revenues																				
Revenue Adj.																				
Total																				
Large Volume Industrial Interstate MMT Flex Trans																				
Bills																				
Administration Fees																				
All Volume																				
Total																				
Subtotal Non Gas Revenues																				
MMT Gas Cost Charge																				
Subtotal Gas Revenues																				
STA Tax Revenues																				
Revenue Adj.																				
Total																				

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISION
 CALCULATION OF SALES REVENUES USING RATES IN EFFECT
 FEBRUARY 1, 2005 THROUGH JANUARY 31, 2006

	February 1 through April 15			April 15 through May 1			May 1 through August 1			August 1 through November 1			November 1 through January 1			January 1 through January 31			Total		
	Rate	Mcf	Revenue	Rate	Mcf	Revenue	Rate	Mcf	Revenue	Rate	Mcf	Revenue	Rate	Mcf	Revenue	Rate	Mcf	Revenue	Mcf	Revenue	
Large Volume Industrial Trans Intrastate DMT																					
Bills																					
Administration Fees																					
All Volume																					
Total																					
Subtotal Non Gas Revenues																					
Transition Surcharge																					
Bypass Rate																					
Subtotal Gas Revenues																					
STA Tax Revenues																					
Revenue Adj.																					
Total																					
Large Volume Industrial Trans Interstate DMT																					
Bills																					
Administration Fees																					
All Volume																					
Total																					
Subtotal Non Gas Revenues																					
Transition Surcharge																					
Bypass Rate																					
Subtotal Gas Revenues																					
STA Tax Revenues																					
Revenue Adj.																					
Total																					
Large Volume Industrial Intrastate DMT Flex Trans																					
Bills																					
Administration Fees																					
All Volume																					
Total																					
Subtotal Non Gas Revenues																					
Transition Surcharge																					
Bypass Rate																					
Subtotal Gas Revenues																					
STA Tax Revenues																					
Revenue Adj.																					
Total																					
Large Volume Industrial Interstate DMT Flex Trans																					
Bills																					
Administration Fees																					
All Volume																					
Total																					
Subtotal Non Gas Revenues																					
Transition Surcharge																					
Bypass Rate																					
Subtotal Gas Revenues																					
STA Tax Revenues																					
Revenue Adj.																					
Total																					
Total LVIS	1,178,517		\$1,082,564	146,600		\$132,188	483,764		\$483,966	654,130		\$651,794	560,758		\$525,206	331,126		\$298,209	3,395,435		\$3,173,245

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 Exhibit No. 3
 Witness: Truitt
 Schedule 1
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NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
CALCULATION OF SALES REVENUES USING RATES IN EFFECT
FEBRUARY 1, 2005 THROUGH JANUARY 31, 2006

	February 1 through April 15			April 15 through May 1			May 1 through August 1			August 1 through November 1			November 1 through January 1			January 1 through January 31			Total			
	Rates Effective February 1, 2005			Rates Effective April 15, 2005			Rates Effective May 1, 2005			Rates Effective August 1, 2005			Rates Effective November 1, 2005			Rates Effective January 1, 2006			Mcf	Revenue		
	Rate	Mcf	Revenue	Rate	Mcf	Revenue	Rate	Mcf	Revenue	Rate	Mcf	Revenue	Rate	Mcf	Revenue	Rate	Mcf	Revenue				
Large Industrial Service																						
Bills	\$474.55	44	\$21,011	\$514.50	2	\$687	\$514.50	50	\$25,917	\$514.50	42	\$21,602	\$514.50	27	\$14,143	\$514.50	7	\$3,480	173	\$87,240		
0-100	\$0.8520	172	\$146	\$0.8826	10	\$9	\$0.8826	49	\$43	\$0.8826	44	\$39	\$0.8826	44	\$39	\$0.8826	42	\$37	361	\$313		
100-2000	\$0.6786	656	\$581	\$0.7030	5	\$4	\$0.7030	931	\$655	\$0.7030	837	\$586	\$0.7030	177	\$125	\$0.7030	166	\$117	2,972	\$2,070		
2000-20000	\$0.4795	0	\$0	\$0.4967	0	\$0	\$0.4967	1,470	\$730	\$0.4967	1,322	\$656	\$0.4967	0	\$0	\$0.4967	0	\$0	2,792	\$1,386		
Over 20000	\$0.3487	0	\$0	\$0.3612	0	\$0	\$0.3612	0	\$0	\$0.3612	0	\$0	\$0.3612	0	\$0	\$0.3612	0	\$0	0	\$0		
Total		1,027	\$21,738		16	\$900		2,451	\$27,345		2,202	\$23,065		222	\$14,307		207	\$3,634	6,125	\$91,009		
Customer Education Rider	(\$0.0029)		(\$3)	(\$0.0029)		\$0	(\$0.0029)		(\$7)	(\$0.0029)		(\$6)	(\$0.0029)		(\$1)	\$0.0001		\$0		(\$17)		
Subtotal Non Gas Revenues			\$21,735			\$900			\$27,338			\$23,079			\$14,306			\$3,634		\$90,992		
Distribution Charge	\$0.2951		\$303	\$0.2951		\$5	\$0.3022		\$741	\$0.2991		\$659	\$0.3018		\$67	\$0.3018		\$63		\$1,838		
Natural Gas Supply Charge	\$8.7642		\$9,003	\$8.7642		\$138	\$9.0421		\$22,159	\$10.4432		\$23,000	\$13.5154		\$2,997	\$13.5154		\$2,901		\$60,098		
Gas Adjustment Charge	\$0.2281		\$234	\$0.2281		\$4	\$0.2281		\$559	(\$0.1127)		(\$248)	(\$0.0059)		(\$1)	(\$0.0059)		(\$1)		\$547		
Subtotal Gas Revenues			\$9,540			\$147			\$23,459			\$23,411			\$3,063			\$2,963		\$62,483		
STA Tax Revenues	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0		\$0		
Revenue Adj.			\$0			\$0			\$0			\$0			\$0			\$0		\$7,977		
Total			\$31,275			\$1,047			\$50,797			\$46,490			\$17,369			\$6,497		\$161,452		
Large Industrial Trans MMT																						
Bills	\$474.55	3	\$1,424	\$514.50	1	\$515	\$514.50	2	\$1,029	\$514.50	3	\$1,544	\$514.50	2	\$1,029	\$514.50	1	\$515	12	\$6,056		
Administration Fees	\$70.00	3	\$210	\$70.00	1	\$70	\$70.00	2	\$140	\$70.00	3	\$210	\$70.00	2	\$140	\$70.00	1	\$70	12	\$840		
All Volume	\$0.4585	29,143	\$13,362	\$0.4978	458	\$228	\$0.4978	22,511	\$11,208	\$0.4978	25,222	\$12,556	\$0.4978	85,062	\$42,344	\$0.4978	93,229	\$46,409	255,625	\$126,105		
Total		29,143	\$14,996		458	\$813		22,511	\$12,375		25,222	\$14,310		85,062	\$43,513		93,229	\$46,994	255,625	\$133,001		
Subtotal Non Gas Revenues			\$14,996			\$813			\$12,375			\$14,310			\$43,513			\$46,994		\$133,001		
Transition Surcharge	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0		\$0		
Bypass Rate	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0		\$0		
Subtotal Gas Revenues			\$0			\$0			\$0			\$0			\$0			\$0		\$0		
STA Tax Revenues	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0	\$0.0000		\$0		\$0		
Revenue Adj.			\$0			\$0			\$0			\$0			\$0			\$0		\$0		
Total			\$14,996			\$813			\$12,375			\$14,310			\$43,513			\$46,994		\$133,001		
Large Industrial Trans DMT																						
Bills																						
Administration Fees																						
All Volume																						
Total																						
Subtotal Non Gas Revenues																						
Transition Surcharge																						
Bypass Rate																						
Subtotal Gas Revenues																						
STA Tax Revenues																						
Revenue Adj.																						
Total																						
Large Industrial Flex DMT Trans																						
Bills																						
Administration Fees																						
All Volume																						
Total																						
Subtotal Non Gas Revenues																						
Transition Surcharge																						
Bypass Rate																						
Subtotal Gas Revenues																						
STA Tax Revenues																						
Revenue Adj.																						
Total																						
Total LIS		2,334,789	\$868,281		286,509	\$101,637		957,536	\$408,973		1,603,021	\$627,413		1,390,459	\$524,069		851,300	\$323,032		7,403,614	\$2,861,382	
Total Pennsylvania Division		16,537,268	\$142,284,453		1,071,590	\$4,980,794		5,414,125	\$50,401,533		5,363,804	\$40,676,354		9,330,182	\$107,997,665		4,068,841	\$32,993,460		43,866,350	\$384,062,915	

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NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISION
 NORMALIZED VOLUMES AND REVENUE USING RATES IN EFFECT AND PROPOSED RATES (SEASONAL RATE DESIGN)
 FEBRUARY 1, 2005 THROUGH JANUARY 31, 2006

	Volumes Billed at Tariff Rates Mcf	Weather Normalized Volumes Mcf	Weather Normalization Adjustments Mcf	Effective @ Feb 1, 2005 Rates	Weather Normalized Revenues at Current Rates	Winter Normalized Volumes Adj. Mcf	Proposed Rates	Normalized Revenues at Proposed Rates	Non Winter Normalized Volumes Adj. Mcf	Proposed Rates	Normalized Revenues at Proposed Rates	Normalized Volumes Adj. Mcf	Normalized Revenues at Proposed Rates	Increase
Residential														
Bills	2,215,644	2,215,644		\$12.00	\$26,587,728	820,887	\$20.64	\$16,943,108	1,394,757	\$20.64	\$28,787,784	2,215,644	\$45,730,892	
0-5	7,997,978	8,081,483	83,505	\$2.7673	\$22,363,888	3,942,515	\$4.0948	\$16,143,810	4,138,968	\$4.0948	\$18,948,248	8,081,483	\$33,092,056	
Over 5	11,109,152	10,939,016	(170,136)	\$1.9456	\$21,282,950	8,811,518	\$0.2496	\$2,199,355	2,127,498	\$0.2496	\$531,024	10,939,016	\$2,730,379	
Total	19,107,130	19,020,499	(86,631)		\$70,234,566	12,754,033		\$35,286,273	6,266,466		\$48,267,054	19,020,499	\$81,553,327	
LIRA Rider				\$0.4557	\$8,667,641		\$0.5806	\$7,404,991		\$0.5806	\$3,638,310		\$11,043,301	
Merchant Function Charge				\$0.0000	\$0		\$0.4128	\$5,264,865		\$0.3478	\$2,179,477		\$7,444,342	
Customer Education Rider				\$0.0001	\$1,902		\$0.0001	\$1,275		\$0.0001	\$627		\$1,902	
Subtotal Non Gas Revenues					\$78,904,109			\$47,957,404			\$52,085,468		\$100,042,872	
Distribution Charge				\$0.3078	\$5,854,510		\$0.4632	\$5,907,668		\$0.0000	\$0		\$5,907,668	
Natural Gas Supply Charge				\$12.7413	\$242,345,884		\$11.2925	\$144,024,915		\$11.2925	\$70,764,070		\$214,788,985	
Purchased Gas Demand Charge				\$0.0000	\$0		\$2.1793	\$27,794,864		\$0.0000	\$0		\$27,794,864	
Gas Adjustment Charge				(\$0.0059)	(\$112,221)		(\$0.0263)	(\$335,431)		\$0.0346	\$218,820		(\$118,611)	
Subtotal Gas Revenues					\$248,088,173			\$177,392,016			\$70,980,890		\$248,372,906	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0		\$0.0000	\$0		\$0	
Revenue Adj.				0.00015858	\$51,854		0.01586%	\$35,738		0.01586%	\$19,518		\$55,252	
Total					\$327,044,136			\$225,385,155			\$123,085,874		\$348,471,030	\$21,426,894
LIRA - 10% Discount														
Bills	33,219	33,219		\$12.00	\$398,628	11,063	\$20.64	\$246,909	21,256	\$20.64	\$438,731	33,219	\$685,640	
0-5	128,884	126,142	(2,722)	\$2.7673	\$349,073	57,883	\$4.0948	\$237,019	68,259	\$4.0948	\$279,508	126,142	\$516,527	
Over 5	209,332	206,886	(2,446)	\$1.9456	\$402,517	165,379	\$0.2496	\$41,279	41,507	\$0.2496	\$10,360	206,886	\$51,639	
Total	338,196	333,028	(5,168)		\$1,150,218	223,262		\$525,207	109,766		\$728,599	333,028	\$1,253,806	
Customer Education Rider				\$0.0001	\$33		\$0.0001	\$22		\$0.0001	\$11		\$33	
Merchant Function Charge				\$0.0000	\$0		\$0.4128	\$92,183		\$0.3478	\$38,177		\$130,339	
Subtotal Non Gas Revenues					\$1,150,251			\$817,392			\$786,787		\$1,384,178	
Distribution Charge				\$0.3078	\$102,506		\$0.4632	\$103,415		\$0.0000	\$0		\$103,415	
Natural Gas Supply Charge				\$12.7413	\$4,243,210		\$11.2925	\$2,521,189		\$11.2925	\$1,239,530		\$3,760,719	
Purchased Gas Demand Charge				\$0.0000	\$0		\$2.1793	\$486,555		\$0.0000	\$0		\$486,555	
Gas Adjustment Charge				(\$0.0059)	(\$1,965)		(\$0.0263)	(\$5,872)		\$0.0346	\$3,798		(\$2,074)	
Subtotal Gas Revenues					\$4,343,751			\$3,105,287			\$1,243,328		\$4,348,615	
LIRA Discount				-10.00%	(\$549,400)		-10.00%	(\$372,268)		-10.00%	(\$201,011)		(\$573,279)	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0		\$0.0000	\$0		\$0	
Revenue Adj.				-0.000396173	(\$1,959)		-0.03962%	(\$1,327)		-0.03962%	(\$717)		(\$2,044)	
Total					\$4,842,643			\$3,349,084			\$1,808,387		\$5,157,471	\$214,828
LIRA - 20% Discount														
Bills	9,573	9,573		\$12.00	\$114,876	2,979	\$20.64	\$61,485	6,594	\$20.64	\$136,102	9,573	\$197,587	
0-5	35,274	34,698	(576)	\$2.7673	\$96,020	14,392	\$4.0948	\$56,931	20,308	\$4.0948	\$83,150	34,698	\$142,081	
Over 5	51,064	51,435	371	\$1.9456	\$100,072	39,505	\$0.2496	\$9,861	11,930	\$0.2496	\$2,978	51,435	\$12,839	
Total	86,338	86,133	(205)		\$310,968	53,897		\$130,277	32,236		\$222,230	86,133	\$352,507	
Customer Education Rider				\$0.0001	\$9		\$0.0001	\$5		\$0.0001	\$3		\$9	
Merchant Function Charge				\$0.0000	\$0		\$0.4128	\$22,249		\$0.3478	\$11,212		\$33,460	
Subtotal Non Gas Revenues					\$310,977			\$152,531			\$233,445		\$385,975	
Distribution Charge				\$0.3078	\$26,512		\$0.4632	\$24,965		\$0.0000	\$0		\$24,965	
Natural Gas Supply Charge				\$12.7413	\$1,097,446		\$11.2925	\$608,633		\$11.2925	\$364,024		\$972,657	
Purchased Gas Demand Charge				\$0.0000	\$0		\$2.1793	\$117,458		\$0.0000	\$0		\$117,458	
Gas Adjustment Charge				(\$0.0059)	(\$508)		(\$0.0263)	(\$1,417)		\$0.0346	\$1,115		(\$302)	
Subtotal Gas Revenues					\$1,123,450			\$749,639			\$365,139		\$1,114,778	
LIRA Discount				-20.00%	(\$286,885)		-20.00%	(\$180,434)		-20.00%	(\$119,717)		(\$300,151)	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0		\$0.0000	\$0		\$0	
Revenue Adj.				-0.000396173	(\$455)		-0.03962%	(\$286)		-0.03962%	(\$190)		(\$476)	
Total					\$1,147,087			\$721,450			\$478,677		\$1,200,126	\$53,039

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
NORMALIZED VOLUMES AND REVENUE USING RATES IN EFFECT AND PROPOSED RATES (SEASONAL RATE DESIGN)
FEBRUARY 1, 2005 THROUGH JANUARY 31, 2006

	Volumes Billed at Tariff Rates Mcf	Weather Normalized Volumes Mcf	Weather Normalization Adjustments Mcf	Effective @ Feb 1, 2006 Rates	Weather Normalized Revenues at Current Rates	Winter Normalized Volumes Adj. Mcf	Proposed Rates	Normalized Revenues at Proposed Rates	Non Winter Normalized Volumes Adj. Mcf	Proposed Rates	Normalized Revenues at Proposed Rates	Normalized Revenues at Proposed Rates	Normalized Revenues at Proposed Rates	Increase
LIRA - 30% Discount														
Bills	10,804	10,804		\$12.00	\$129,648	4,193	\$20.64	\$86,536	6,611	\$20.64	\$136,458	10,804	\$222,994	
0-5	41,864	41,162	(702)	\$2.7673	\$113,908	20,258	\$4.0948	\$82,953	20,904	\$4.0948	\$85,597	41,162	\$168,550	
Over 5	69,935	70,928	993	\$1.9456	\$137,998	56,257	\$0.2496	\$14,042	14,671	\$0.2496	\$3,662	70,928	\$17,704	
Total	111,799	112,090	291		\$381,554	76,515		\$183,531	35,575		\$225,717	112,090	\$409,248	
Customer Education Rider				\$0.0001	\$11		\$0.0001	\$8		\$0.0001	\$4		\$12	
Merchant Function Charge				\$0.0000	\$0		\$0.4128	\$31,586		\$0.3478	\$12,373		\$43,958	
Subtotal Non Gas Revenues					\$381,565			\$215,125			\$238,094		\$453,218	
Distribution Charge				\$0.3078	\$34,501		\$0.4632	\$35,442		\$0.0000	\$0		\$35,442	
Natural Gas Supply Charge				\$12.7413	\$1,428,172		\$11.2925	\$864,050		\$11.2925	\$401,728		\$1,265,776	
Purchased Gas Demand Charge				\$0.0000	\$0		\$2.1793	\$168,750		\$0.0000	\$0		\$168,750	
Gas Adjustment Charge				(\$0.0059)	(\$661)		(\$0.0263)	(\$2,012)		\$0.0346	\$1,231		(\$781)	
Subtotal Gas Revenues					\$1,462,012			\$1,064,230			\$402,957		\$1,467,187	
LIRA Discount				-30.00%	(\$553,073)		-30.00%	(\$383,806)		-30.00%	(\$192,315)		(\$578,121)	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0		\$0.0000	\$0		\$0	
Revenue Adj.				-0.000396173	(\$511)		-0.03962%	(\$355)		-0.03962%	(\$178)		(\$533)	
Total					\$1,289,993			\$895,194			\$448,558		\$1,343,751	\$53,758
LIRA - 40% Discount														
Bills	13,774	13,774		\$12.00	\$165,288	4,722	\$20.64	\$97,457	9,052	\$20.64	\$186,839	13,774	\$284,296	
0-5	51,703	50,962	(741)	\$2.7673	\$141,027	22,801	\$4.0948	\$93,364	28,161	\$4.0948	\$115,315	50,962	\$208,679	
Over 5	78,247	79,817	1,570	\$1.9456	\$155,292	61,621	\$0.2496	\$15,381	18,196	\$0.2496	\$4,542	79,817	\$19,823	
Total	129,950	130,779	829		\$461,607	84,422		\$206,202	46,357		\$306,696	130,779	\$512,898	
Customer Education Rider				\$0.0001	\$13		\$0.0001	\$8		\$0.0001	\$5		\$13	
Merchant Function Charge				\$0.0000	\$0		\$0.4128	\$34,849		\$0.3478	\$16,123		\$50,972	
Subtotal Non Gas Revenues					\$461,620			\$241,059			\$322,824		\$563,883	
Distribution Charge				\$0.3078	\$40,254		\$0.4632	\$39,104		\$0.0000	\$0		\$39,104	
Natural Gas Supply Charge				\$12.7413	\$1,686,294		\$11.2925	\$953,331		\$11.2925	\$523,491		\$1,478,822	
Purchased Gas Demand Charge				\$0.0000	\$0		\$2.1793	\$183,980		\$0.0000	\$0		\$183,980	
Gas Adjustment Charge				(\$0.0059)	(\$772)		(\$0.0263)	(\$2,220)		\$0.0346	\$1,604		(\$616)	
Subtotal Gas Revenues					\$1,705,776			\$1,174,195			\$525,095		\$1,699,290	
LIRA Discount				-40.00%	(\$886,959)		-40.00%	(\$566,102)		-40.00%	(\$339,168)		(\$905,270)	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0		\$0.0000	\$0		\$0	
Revenue Adj.				-0.000396173	(\$515)		-0.03962%	(\$338)		-0.03962%	(\$202)		(\$538)	
Total					\$1,299,922			\$848,816			\$508,549		\$1,357,365	\$57,442
LIRA - 50% Discount														
Bills	17,302	17,302		\$12.00	\$207,624	6,326	\$20.64	\$130,558	10,976	\$20.64	\$226,555	17,302	\$357,113	
0-5	65,707	64,846	(861)	\$2.7673	\$179,448	30,525	\$4.0948	\$124,995	34,321	\$4.0948	\$140,537	64,846	\$265,532	
Over 5	101,676	103,027	1,351	\$1.9456	\$200,449	80,671	\$0.2496	\$20,135	22,356	\$0.2496	\$5,580	103,027	\$25,715	
Total	167,383	167,873	490		\$587,521	111,196		\$275,688	56,877		\$372,672	167,873	\$648,360	
Customer Education Rider				\$0.0001	\$17		\$0.0001	\$11		\$0.0001	\$6		\$17	
Merchant Function Charge				\$0.0000	\$0		\$0.4128	\$45,902		\$0.3478	\$19,712		\$65,614	
Subtotal Non Gas Revenues					\$587,538			\$321,601			\$392,390		\$713,991	
Distribution Charge				\$0.3078	\$51,671		\$0.4632	\$51,506		\$0.0000	\$0		\$51,506	
Natural Gas Supply Charge				\$12.7413	\$2,138,920		\$11.2925	\$1,255,882		\$11.2925	\$640,024		\$1,895,706	
Purchased Gas Demand Charge				\$0.0000	\$0		\$2.1793	\$242,330		\$0.0000	\$0		\$242,330	
Gas Adjustment Charge				(\$0.0059)	(\$990)		(\$0.0263)	(\$2,924)		\$0.0346	\$1,961		(\$963)	
Subtotal Gas Revenues					\$2,189,801			\$1,546,594			\$641,985		\$2,188,579	
LIRA Discount				-50.00%	(\$1,388,569)		-50.00%	(\$934,097)		-50.00%	(\$517,188)		(\$1,451,285)	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0		\$0.0000	\$0		\$0	
Revenue Adj.				-0.000396173	(\$550)		-0.03962%	(\$370)		-0.03962%	(\$205)		(\$575)	
Total					\$1,388,020			\$933,727			\$516,982		\$1,450,710	\$62,691

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 FEBRUARY 1, 2005 THROUGH JANUARY 31, 2006

	Volumes Billed at Tariff Rates Mcf	Weather Normalized Volumes Mcf	Weather Normalization Adjustments Mcf	Effective @ Feb 1, 2006 Rates	Weather Normalized Revenues at Current Rates	Winter Normalized Volumes Adj. Mcf	Proposed Rates	Normalized Revenues at Proposed Rates	Non Winter Normalized Volumes Adj. Mcf	Proposed Rates	Normalized Revenues at Proposed Rates	Normalized Volumes Adj. Mcf	Normalized Revenues at Proposed Rates	Increase
LIRA - 60% Discount														
Bills	25,075	25,075		\$12.00	\$300,900	10,267	\$20.64	\$211,918	14,808	\$20.64	\$305,630	25,075	\$517,548	
0-5	100,298	98,420	(1,878)	\$2.7873	\$272,358	49,610	\$4.0948	\$203,142	48,810	\$4.0948	\$199,868	98,420	\$403,010	
Over 5	173,300	177,090	3,790	\$1.9456	\$344,546	138,301	\$0.2496	\$34,520	38,789	\$0.2496	\$9,682	177,090	\$44,202	
Total	273,598	275,510	1,912		\$917,804	187,910		\$449,580	87,600		\$515,180	275,510	\$964,760	
Customer Education Rider				\$0.0001	\$28		\$0.0001	\$19		\$0.0001	\$9		\$28	
Merchant Function Charge				\$0.0000	\$0		\$0.4128	\$77,569		\$0.3478	\$30,467		\$108,037	
Subtotal Non Gas Revenues					\$917,832			\$527,168			\$545,656		\$1,072,825	
Distribution Charge				\$0.3078	\$84,802		\$0.4632	\$87,040		\$0.0000	\$0		\$87,040	
Natural Gas Supply Charge				\$12.7413	\$3,510,356		\$11.2925	\$2,121,978		\$11.2925	\$989,219		\$3,111,197	
Purchased Gas Demand Charge				\$0.0000	\$0		\$2.1793	\$409,513		\$0.0000	\$0		\$409,513	
Gas Adjustment Charge				(\$0.0059)	(\$1,626)		(\$0.0263)	(\$4,942)		\$0.0346	\$3,031		(\$1,911)	
Subtotal Gas Revenues					\$3,593,532			\$2,613,589			\$992,250		\$3,905,839	
LIRA Discount				-60.00%	(\$2,706,819)		-60.00%	(\$1,884,454)		-60.00%	(\$922,744)		(\$2,807,198)	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0		\$0.0000	\$0		\$0	
Revenue Adj.				-0.000396173	(\$715)		-0.03962%	(\$498)		-0.03962%	(\$244)		(\$742)	
Total					\$1,803,830			\$1,255,805			\$614,918		\$1,870,724	\$66,893
LIRA - 70% Discount														
Bills	1,059	1,059		\$12.00	\$12,708	612	\$20.64	\$12,638	447	\$20.64	\$9,220	1,059	\$21,858	
0-5	4,865	4,830	(35)	\$2.7873	\$13,386	2,967	\$4.0948	\$12,148	1,863	\$4.0948	\$7,630	4,830	\$19,778	
Over 5	11,376	12,678	1,300	\$1.9456	\$24,662	9,875	\$0.2496	\$2,465	2,801	\$0.2496	\$699	12,678	\$3,164	
Total	16,241	17,506	1,285		\$50,736	12,842		\$27,251	4,664		\$17,549	17,506	\$44,800	
Customer Education Rider				\$0.0001	\$2		\$0.0001	\$1		\$0.0001	\$0		\$1	
Merchant Function Charge				\$0.0000	\$0		\$0.4128	\$5,301		\$0.3478	\$1,622		\$6,923	
Subtotal Non Gas Revenues					\$50,738			\$32,553			\$19,171		\$51,724	
Distribution Charge				\$0.3078	\$5,388		\$0.4632	\$5,948		\$0.0000	\$0		\$5,948	
Natural Gas Supply Charge				\$12.7413	\$223,049		\$11.2925	\$145,015		\$11.2925	\$52,671		\$197,686	
Purchased Gas Demand Charge				\$0.0000	\$0		\$2.1793	\$27,986		\$0.0000	\$0		\$27,986	
Gas Adjustment Charge				(\$0.0059)	(\$103)		(\$0.0263)	(\$338)		\$0.0346	\$161		(\$177)	
Subtotal Gas Revenues					\$229,334			\$178,611			\$52,832		\$231,443	
LIRA Discount				-70.00%	(\$195,350)		-70.00%	(\$147,815)		-70.00%	(\$50,402)		(\$198,217)	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0		\$0.0000	\$0		\$0	
Revenue Adj.				-0.000396173	(\$33)		-0.03962%	(\$25)		-0.03962%	(\$9)		(\$34)	
Total					\$83,689			\$63,324			\$21,592		\$84,916	\$1,227
Residential No E														
Bills	8	8		\$12.00	\$96	3	\$20.64	\$70	5	\$20.64	\$95	8	\$165	
0-5	41	41	0	\$2.7873	\$113	12	\$4.0948	\$50	29	\$4.0948	\$118	41	\$168	
Over 5	813	813	0	\$1.9456	\$1,582	557	\$0.2496	\$139	256	\$0.2496	\$64	813	\$203	
Total	854	854	0		\$1,791	569		\$259	285		\$277	854	\$538	
LIRA Rider				\$0.4557	\$369		\$0.5806	\$330		\$0.5806	\$165		\$495	
Merchant Function Charge				\$0.0000	\$0		\$0.4128	\$235		\$0.3478	\$99		\$334	
Customer Education Rider				\$0.0001	\$0		\$0.0001	\$0		\$0.0001	\$0		\$0	
Subtotal Non Gas Revenues					\$2,180			\$824			\$541		\$1,365	
Distribution Charge				\$0.3078	\$263		\$0.4632	\$264		\$0.0000	\$0		\$264	
Natural Gas Supply Charge				\$12.7413	\$10,881		\$11.2925	\$6,426		\$11.2925	\$3,218		\$9,644	
Purchased Gas Demand Charge				\$0.0000	\$0		\$2.1793	\$1,240		\$0.0000	\$0		\$1,240	
Gas Adjustment Charge				\$0.0000	\$0		\$0.0000	\$0		\$0.0000	\$0		\$0	
Subtotal Gas Revenues					\$11,144			\$7,930			\$3,218		\$11,148	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0		\$0.0000	\$0		\$0	
Revenue Adj.				0	\$0		0.00000%	\$0		0.00000%	\$0		\$0	
Total					\$13,324			\$8,754			\$3,759		\$12,513	(\$811)
Residential Sales	20,231,489	20,144,272	(87,217)		\$339,012,643	13,504,646		\$233,461,310	6,639,626		\$127,487,296	20,144,272	\$360,948,806	\$21,935,962

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	Volumes Billed at Tariff Rates Mcf	Weather Normalized Volumes Mcf	Weather Normalization Adjustments Mcf	Effective @ Feb 1, 2006 Rates	Weather Normalized Revenues at Current Rates	Winter Normalized Volumes Adj. Mcf	Proposed Rates	Normalized Revenues at Proposed Rates	Non Winter Normalized Volumes Adj. Mcf	Proposed Rates	Normalized Revenues at Proposed Rates	Normalized Volumes Adj. Mcf	Normalized Revenues at Proposed Rates	Increase
Residential Transportation														
Bills	449	449		\$12.00	\$5,388	150	\$20.64	\$3,096	299	\$20.64	\$6,171	449	\$9,267	
Administration Fees	449	449		\$12.1000	\$5,433	150	\$0.0000	\$0	299	\$0.0000	\$0	449	\$0	
All Volume	48,739	48,739	0	\$2.2700	\$110,638	32,059	\$2.6088	\$83,636	16,680	\$2.6088	\$43,515	48,739	\$127,151	
Total	48,739	48,739	0		\$121,459	32,059		\$86,732	16,680		\$49,686	48,739	\$136,418	
LIRA Rider				\$0.4557	\$22,210		\$0.5806	\$18,613		\$0.5806	\$9,684		\$28,297	
Customer Education Rider				\$0.0001	\$5		\$0.0001	\$3		\$0.0001	\$2		\$5	
Subtotal Non Gas Revenues					\$143,674			\$105,348			\$59,372		\$164,720	
MMT Gas Cost Charge				\$0.1500	\$7,311		\$0.1500	\$4,809		\$0.1500	\$2,502		\$7,311	
Subtotal Gas Revenues					\$7,311			\$4,809			\$2,502		\$7,311	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0		\$0.0000	\$0		\$0	
Revenue Adj.					\$0			\$0			\$0		\$0	
Total					\$150,985			\$110,157			\$61,874		\$172,031	\$21,046
Residential Transportation E														
Bills	17	17		\$12.00	\$204	5	\$20.64	\$103	12	\$20.64	\$248	17	\$351	
Administration Fees	17	17		\$12.1000	\$206	5	\$0.0000	\$0	12	\$0.0000	\$0	17	\$0	
All Volume	1,640	1,640	0	\$2.2700	\$3,723	1,214	\$2.6088	\$3,167	426	\$2.6088	\$1,111	1,640	\$4,278	
Total	1,640	1,640	0		\$4,133	1,214		\$3,270	426		\$1,359	1,640	\$4,629	
LIRA Rider				\$0.4557	\$747		\$0.5806	\$705		\$0.5806	\$247		\$952	
Customer Education Rider				\$0.0001	\$0		\$0.0001	\$0		\$0.0001	\$0		\$0	
Subtotal Non Gas Revenues					\$4,880			\$3,975			\$1,606		\$5,581	
Gas Adjustment Charge				(\$0.0059)	(\$10)		(\$0.0263)	(\$32)		\$0.0346	\$15		(\$17)	
MMT Gas Cost Charge				\$0.1500	\$246		\$0.1500	\$182		\$0.1500	\$64		\$246	
Subtotal Gas Revenues					\$236			\$150			\$79		\$229	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0		\$0.0000	\$0		\$0	
Revenue Adj.					\$0			\$0			\$0		\$0	
Total					\$5,116			\$4,125			\$1,885		\$5,810	\$694
Residential SATC														
Bills	310	310		\$12.00	\$3,720	102	\$20.64	\$2,105	208	\$20.64	\$4,293	310	\$6,398	
0-5	1,128	1,128	0	\$2.7673	\$3,122	500	\$4.0948	\$2,047	628	\$4.0948	\$2,572	1,128	\$4,819	
Over 5	22,724	22,724	0	\$1.9456	\$44,212	16,024	\$0.2496	\$4,000	6,700	\$0.2496	\$1,672	22,724	\$5,872	
Total	23,852	23,852	0		\$51,054	16,524		\$8,152	7,328		\$8,537	23,852	\$16,689	
LIRA Rider				\$0.4557	\$10,869		\$0.5806	\$9,594		\$0.5806	\$4,255		\$13,849	
Customer Education Rider				\$0.0001	\$2		\$0.0001	\$2		\$0.0001	\$1		\$3	
Subtotal Non Gas Revenues					\$61,925			\$17,748			\$12,793		\$30,541	
Distribution Charge				\$0.3078	\$7,342		\$0.4632	\$7,654		\$0.0000	\$0		\$7,654	
Purchased Gas Demand Charge				\$0.0000	\$0		\$0.0000	\$0		\$0.0000	\$0		\$0	
Subtotal Gas Revenues					\$7,342			\$7,654			\$0		\$7,654	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0		\$0.0000	\$0		\$0	
Revenue Adj.					\$0			\$0			\$0		\$0	
Total					\$69,267			\$25,402			\$12,793		\$38,195	
Residential Transportation	74,231	74,231	0		\$225,368	49,797		\$139,684	24,434		\$76,352	74,231	\$216,036	(\$9,332)
Total Residential	20,305,720	20,218,503	(87,217)		\$339,238,011	13,554,443		\$233,600,994	6,664,060		\$127,563,648	20,218,503	\$361,164,642	\$21,926,630

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FEBRUARY 1, 2005 THROUGH JANUARY 31, 2006

	Volumes Billed at Tariff Rates Mcf	Weather Normalized Volumes Mcf	Weather Normalization Adjustments Mcf	Effective @ Feb 1, 2006 Rates	Weather Normalized Revenues at Current Rates	Winter Normalized Volumes Adj. Mcf	Proposed Rates	Normalized Revenues at Proposed Rates	Non Winter Normalized Volumes Adj. Mcf	Proposed Rates	Normalized Revenues at Proposed Rates	Normalized Volumes Adj. Mcf	Normalized Revenues at Proposed Rates	Increase
Small Commercial LE250														
Bills	106,367	106,367		\$17.00	\$1,808,239	39,900	\$27.50	\$1,097,237	66,467	\$27.50	\$1,827,855	106,367	\$2,925,092	
0-5	320,145	350,510	30,365	\$2.6041	\$912,763	179,397	\$4.2290	\$758,670	171,113	\$4.2290	\$723,637	350,510	\$1,482,307	
Over 5	659,985	638,967	(21,018)	\$2.2994	\$1,469,241	485,997	\$1.2321	\$598,797	152,970	\$1.2321	\$188,474	638,967	\$787,271	
Total	980,130	989,477	9,347		\$4,190,243	665,394		\$2,454,704	324,083		\$2,739,966	989,477	\$5,194,670	
Customer Education Rider				\$0.0001	\$99		\$0.0001	\$67		\$0.0001	\$32		\$99	
Merchant Function Charge				\$0.0000	\$0		\$0.1083	\$72,062		\$0.0913	\$29,589		\$101,651	
Subtotal Non Gas Revenues					\$4,190,342			\$2,526,833			\$2,769,587		\$5,296,420	
Distribution Charge				\$0.3078	\$304,561		\$0.4632	\$308,211		\$0.0000	\$0		\$308,211	
Natural Gas Supply Charge				\$12.7413	\$12,607,223		\$11.2925	\$7,513,962		\$11.2925	\$3,659,707		\$11,173,689	
Purchased Gas Demand Charge				\$0.0000	\$0		\$2.1793	\$1,450,093		\$0.0000	\$0		\$1,450,093	
Gas Adjustment Charge				(\$0.0059)	(\$5,838)		(\$0.0263)	(\$17,500)		\$0.0346	\$11,213		(\$6,287)	
Subtotal Gas Revenues					\$12,905,948			\$9,254,768			\$3,670,920		\$12,925,686	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0		\$0.0000	\$0		\$0	
Revenue Adj.				-0.00001918	(\$328)		-0.00001918	(\$226)		-0.00001918	(\$124)		(\$350)	
Total					\$17,095,960			\$11,781,373			\$6,440,383		\$18,221,756	\$1,125,796
Small Public Authority LE250														
Bills	6,572	6,572		\$17.00	\$111,724	2,424	\$27.50	\$66,658	4,148	\$27.50	\$114,072	6,572	\$180,730	
0-5	20,018	20,981	963	\$2.6041	\$54,637	10,883	\$4.2290	\$46,023	10,098	\$4.2290	\$42,705	20,981	\$88,728	
Over 5	41,916	38,112	(3,804)	\$2.2994	\$87,635	29,022	\$1.2321	\$35,758	9,090	\$1.2321	\$11,200	38,112	\$46,958	
Total	61,934	59,093	(2,841)		\$253,996	39,905		\$148,439	19,188		\$167,977	59,093	\$316,416	
Customer Education Rider				\$0.0001	\$6		\$0.0001	\$4		\$0.0001	\$2		\$6	
Merchant Function Charge				\$0.0000	\$0		\$0.1083	\$4,322		\$0.0913	\$1,752		\$6,074	
Subtotal Non Gas Revenues					\$254,002			\$152,765			\$169,731		\$322,496	
Distribution Charge				\$0.3078	\$18,189		\$0.4632	\$18,484		\$0.0000	\$0		\$18,484	
Natural Gas Supply Charge				\$12.7413	\$752,922		\$11.2925	\$450,823		\$11.2925	\$216,685		\$667,308	
Purchased Gas Demand Charge				\$0.0000	\$0		\$2.1793	\$86,964		\$0.0000	\$0		\$86,964	
Gas Adjustment Charge				(\$0.0059)	(\$349)		(\$0.0263)	(\$1,049)		\$0.0346	\$684		(\$385)	
Subtotal Gas Revenues					\$770,762			\$555,022			\$217,349		\$772,371	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0		\$0.0000	\$0		\$0	
Revenue Adj.				-0.00001918	(\$20)		-0.00001918	(\$14)		-0.00001918	(\$7)		(\$21)	
Total					\$1,024,744			\$707,773			\$387,073		\$1,094,848	\$70,102
Small Commercial LE250 Trans														
Bills	19	19		\$17.00	\$323	2	\$27.50	\$55	17	\$27.50	\$468	19	\$523	
Administration Fees	19	19		\$70.0000	\$1,330	2	\$0.00	\$0	17	\$0.00	\$0	19	\$0	
All Volume	167	167	0	\$2.5435	\$425	75	\$3.2407	\$243	92	\$3.2407	\$298	167	\$541	
Total	167	167	0		\$2,078	75		\$298	92		\$766	167	\$1,064	
Customer Education Rider				\$0.0001	\$0		\$0.0001	\$0		\$0.0001	\$0		\$0	
Subtotal Non Gas Revenues					\$2,078			\$298			\$766		\$1,064	
MMT Gas Cost Charge				\$0.1500	\$25		\$0.1500	\$11		\$0.1500	\$14		\$25	
Subtotal Gas Revenues					\$25			\$11			\$14		\$25	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0		\$0.0000	\$0		\$0	
Revenue Adj.					\$0			\$0			\$0		\$0	
Total					\$2,103			\$309			\$780		\$1,089	(\$1,014)

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FEBRUARY 1, 2005 THROUGH JANUARY 31, 2006

	Volumes Billed at Tariff Rates Mcf	Weather Normalized Volumes Mcf	Weather Normalization Adjustments Mcf	Effective @ Feb 1, 2006 Rates	Weather Normalized Revenues at Current Rates	Winter Normalized Volumes Adj. Mcf	Proposed Rates	Normalized Revenues at Proposed Rates	Non Winter Normalized Volumes Adj. Mcf	Proposed Rates	Normalized Revenues at Proposed Rates	Normalized Volumes Adj. Mcf	Normalized Revenues at Proposed Rates	Increase
Small Commercial LE250 SATC														
Bills	33	33		\$17.00	\$581	14	\$27.50	\$385	19	\$27.50	\$523	33	\$908	
0-5	95	95	0	\$2.6041	\$247	59	\$4.2290	\$250	36	\$4.2290	\$152	95	\$402	
Over 5	199	199	0	\$2.2994	\$458	138	\$1.2321	\$170	61	\$1.2321	\$75	199	\$245	
Total	294	294	0		\$1,286	197		\$805	97		\$750	294	\$1,555	
Customer Education Rider				\$0.0001	\$0		\$0.0001	\$0		\$0.0001	\$0		\$0	
Subtotal Non Gas Revenues					\$1,286			\$805			\$750		\$1,555	
Distribution Charge				\$0.3078	\$90		\$0.4632	\$91		\$0.0000	\$0		\$91	
Purchased Gas Demand Charge				\$0.0000	\$0		\$0.0000	\$0		\$0.0000	\$0		\$0	
Subtotal Gas Revenues					\$90			\$91			\$0		\$91	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0		\$0.0000	\$0		\$0	
Revenue Adj.					\$0			\$0			\$0		\$0	
Total					\$1,356			\$896			\$750		\$1,646	\$290
Small Commercial LE250 SATC E														
Bills	41	41		\$17.00	\$697	13	\$27.50	\$358	28	\$27.50	\$770	41	\$1,128	
0-5	101	101	0	\$2.6041	\$263	44	\$4.2290	\$186	57	\$4.2290	\$241	101	\$427	
Over 5	95	95	0	\$2.2994	\$218	74	\$1.2321	\$91	21	\$1.2321	\$26	95	\$117	
Total	196	196	0		\$1,178	118		\$635	78		\$1,037	196	\$1,672	
Customer Education Rider				\$0.0001	\$0		\$0.0001	\$0		\$0.0001	\$0		\$0	
Subtotal Non Gas Revenues					\$1,178			\$635			\$1,037		\$1,672	
Gas Adjustment Charge				(\$0.0059)	(\$1)		(\$0.0263)	(\$3)		\$0.0346	\$3		\$0	
Purchased Gas Demand Charge				\$0.0000	\$0		\$0.0000	\$0		\$0.0000	\$0		\$0	
Distribution Charge				\$0.3078	\$60		\$0.4632	\$55		\$0.0000	\$0		\$55	
Subtotal Gas Revenues					\$59			\$52			\$3		\$55	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0		\$0.0000	\$0		\$0	
Revenue Adj.					\$0			\$0			\$0		\$0	
Total					\$1,237			\$687			\$1,040		\$1,727	\$490
Total Small Comm/PA LE250	1,042,721	1,049,227	6,506		18,125,400	705,689		12,491,038	343,538		6,830,026	1,049,227	19,321,064	1,195,664

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FEBRUARY 1, 2005 THROUGH JANUARY 31, 2006

	Volumes Billed at Tariff Rates Mcf	Weather Normalized Volumes Mcf	Weather Normalization Adjustments Mcf	Effective @ Feb 1, 2006 Rates	Weather Normalized Revenues at Current Rates	Winter Normalized Volumes Adj. Mcf	Proposed Rates	Normalized Revenues at Proposed Rates	Non Winter Normalized Volumes Adj. Mcf	Proposed Rates	Normalized Revenues at Proposed Rates	Normalized Revenues at Proposed Rates	Normalized Revenues at Proposed Rates	Increase
Small Commercial GT250														
Bills	47,227	47,227		\$28.50	\$1,251,516	17,456	\$35.50	\$819,882	29,771	\$35.50	\$1,056,877	47,227	\$1,676,559	
0-20	671,071	678,240	7,169	\$1.9583	\$1,328,197	337,352	\$4.0873	\$1,378,859	340,888	\$4.0873	\$1,393,311	678,240	\$2,772,170	
Over 20	1,124,921	1,125,834	913	\$1.8271	\$2,057,011	875,837	\$1.1158	\$977,259	249,997	\$1.1158	\$278,948	1,125,834	\$1,256,205	
Total	1,795,992	1,804,074	8,082		\$4,636,724	1,213,189		\$2,975,800	590,885		\$2,729,134	1,804,074	\$5,704,934	
Customer Education Rider				\$0.0001	\$180		\$0.0001	\$121		\$0.0001	\$59		\$180	
Merchant Function Charge				\$0.0000	\$0		\$0.1083	\$131,388		\$0.0913	\$53,948		\$185,336	
Subtotal Non Gas Revenues					\$4,636,904			\$3,107,309			\$2,783,141		\$5,890,450	
Distribution Charge				\$0.3078	\$555,294		\$0.4632	\$561,949		\$0.0000	\$0		\$561,949	
Natural Gas Supply Charge				\$12.7413	\$22,986,248		\$11.2925	\$13,899,940		\$11.2925	\$6,672,565		\$20,372,505	
Purchased Gas Demand Charge				\$0.0000	\$0		\$2.1793	\$2,843,903		\$0.0000	\$0		\$2,843,903	
Gas Adjustment Charge				(\$0.0059)	(\$10,644)		(\$0.0263)	(\$31,907)		\$0.0346	\$20,445		(\$11,462)	
Subtotal Gas Revenues					\$23,530,898			\$18,873,885			\$6,693,010		\$23,586,895	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0		\$0.0000	\$0		\$0	
Revenue Adj.				-0.00024635	(\$6,939)		-0.00024635	(\$4,922)		-0.00024635	(\$2,334)		(\$7,256)	
Total					\$28,160,863			\$19,978,273			\$9,473,817		\$29,450,090	\$1,289,227
Small Commercial GT250 No E														
Bills	27	27		\$28.50	\$716	14	\$35.50	\$498	13	\$35.50	\$460	27	\$958	
0-20	190	190	0	\$1.9583	\$372	102	\$4.0873	\$417	88	\$4.0873	\$359	190	\$778	
Over 20	228	228	0	\$1.8271	\$413	155	\$1.1158	\$173	71	\$1.1158	\$80	228	\$253	
Total	416	416	0		\$1,501	257		\$1,088	159		\$899	416	\$1,987	
Customer Education Rider				\$0.0001	\$0		\$0.0001	\$0		\$0.0001	\$0		\$0	
Merchant Function Charge				\$0.0000	\$0		\$0.1083	\$28		\$0.0913	\$15		\$42	
Subtotal Non Gas Revenues					\$1,501			\$1,116			\$914		\$2,029	
Distribution Charge				\$0.3078	\$128		\$0.4632	\$119		\$0.0000	\$0		\$119	
Natural Gas Supply Charge				\$12.7413	\$5,300		\$11.2925	\$2,900		\$11.2925	\$1,798		\$4,698	
Purchased Gas Demand Charge				\$0.0000	\$0		\$2.1793	\$560		\$0.0000	\$0		\$560	
Gas Adjustment Charge				\$0.0000	\$0		\$0.0000	\$0		\$0.0000	\$0		\$0	
Subtotal Gas Revenues					\$5,428			\$3,579			\$1,798		\$5,377	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0		\$0.0000	\$0		\$0	
Revenue Adj.				0	\$0		0	\$0		0	\$0		\$0	
Total					\$6,929			\$4,894			\$2,712		\$7,406	\$477
Small Public Authority GT250														
Bills	4,139	4,139		\$28.50	\$109,684	1,523	\$35.50	\$54,051	2,616	\$35.50	\$92,884	4,139	\$146,935	
0-20	55,506	57,856	2,350	\$1.9583	\$113,299	29,390	\$4.0873	\$120,127	28,466	\$4.0873	\$118,348	57,856	\$238,475	
Over 20	99,958	92,195	(7,763)	\$1.8271	\$188,449	71,939	\$1.1158	\$80,270	20,256	\$1.1158	\$22,601	92,195	\$102,871	
Total	155,464	150,051	(5,413)		\$391,432	101,330		\$254,448	48,721		\$231,833	150,051	\$486,281	
Customer Education Rider				\$0.0001	\$15		\$0.0001	\$10		\$0.0001	\$5		\$15	
Merchant Function Charge				\$0.0000	\$0		\$0.1083	\$10,974		\$0.0913	\$4,448		\$15,422	
Subtotal Non Gas Revenues					\$391,447			\$265,432			\$236,288		\$501,718	
Distribution Charge				\$0.3078	\$48,186		\$0.4632	\$46,936		\$0.0000	\$0		\$46,936	
Natural Gas Supply Charge				\$12.7413	\$1,911,645		\$11.2925	\$1,144,265		\$11.2925	\$550,186		\$1,694,451	
Purchased Gas Demand Charge				\$0.0000	\$0		\$2.1793	\$220,828		\$0.0000	\$0		\$220,828	
Gas Adjustment Charge				(\$0.0059)	(\$885)		(\$0.0263)	(\$2,665)		\$0.0346	\$1,686		(\$979)	
Subtotal Gas Revenues					\$1,957,146			\$1,409,384			\$551,872		\$1,961,236	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0		\$0.0000	\$0		\$0	
Revenue Adj.				-0.00024635	(\$579)		-0.00024635	(\$413)		-0.00024635	(\$194)		(\$607)	
Total					\$2,348,014			\$1,674,383			\$787,964		\$2,462,347	\$114,333

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	Volumes Billed at Tariff Rates Mcf	Weather Normalized Volumes Mcf	Weather Normalization Adjustments Mcf	Effective @ Feb 1, 2006 Rates	Weather Normalized Revenues at Current Rates	Winter Normalized Volumes Adj. Mcf	Proposed Rates	Normalized Revenues at Proposed Rates	Non Winter Normalized Volumes Adj. Mcf	Proposed Rates	Normalized Revenues at Proposed Rates	Normalized Volumes Adj. Mcf	Normalized Revenues at Proposed Rates	Increase
Small Public Authority GT250 No E														
Bills	0	0		\$26.50	\$0	0	\$35.50	\$0	0	\$35.50	\$0	0	\$0	
0-20	122	122	0	\$1.9583	\$239	75	\$4.0873	\$306	47	\$4.0873	\$193	122	\$499	
Over 20	464	464	0	\$1.8271	\$848	428	\$1.1158	\$477	36	\$1.1158	\$40	464	\$517	
Total	586	586	0		\$1,087	503		\$783	83		\$233	586	\$1,016	
Customer Education Rider				\$0.0001	\$0		\$0.0001	\$0		\$0.0001	\$0		\$0	
Merchant Function Charge				\$0.0000	\$0		\$0.1083	\$54		\$0.0913	\$8		\$62	
Subtotal Non Gas Revenues					\$1,087			\$837			\$241		\$1,078	
Distribution Charge				\$0.3078	\$180		\$0.4632	\$233		\$0.0000	\$0		\$233	
Natural Gas Supply Charge				\$12.7413	\$7,466		\$11.2925	\$5,677		\$11.2925	\$941		\$6,618	
Purchased Gas Demand Charge				\$0.0000	\$0		\$2.1793	\$1,096		\$0.0000	\$0		\$1,096	
Gas Adjustment Charge				\$0.0000	\$0		\$0.0000	\$0		\$0.0000	\$0		\$0	
Subtotal Gas Revenues					\$7,646			\$7,006			\$941		\$7,947	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0		\$0.0000	\$0		\$0	
Revenue Adj.				0	\$0		0	\$0		0	\$0		\$0	
Total					\$8,733			\$7,843			\$1,182		\$9,025	\$292
Small Commercial GT250 Trans														
Bills	452	452		\$26.50	\$11,978	153	\$35.50	\$5,432	299	\$35.50	\$10,615	452	\$16,047	
Administration Fees	452	452		\$70.0000	\$31,640	153	\$0.0000	\$0	299	\$0.0000	\$0	452	\$0	
All Volume	28,847	28,847	0	\$1.9783	\$57,068	15,144	\$2.6918	\$40,765	13,703	\$2.6918	\$36,886	28,847	\$77,651	
Total	28,847	28,847	0		\$100,686	15,144		\$48,197	13,703		\$47,501	28,847	\$93,698	
Customer Education Rider				\$0.0001	\$3		\$0.0001	\$2		\$0.0001	\$1		\$3	
Subtotal Non Gas Revenues					\$100,689			\$46,199			\$47,502		\$93,701	
MMT Gas Cost Charge				\$0.1500	\$4,327		\$0.1500	\$2,272		\$0.1500	\$2,055		\$4,327	
Subtotal Gas Revenues					\$4,327			\$2,272			\$2,055		\$4,327	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0		\$0.0000	\$0		\$0	
Revenue Adj.					\$0			\$0			\$0		\$0	
Total					\$105,016			\$48,471			\$49,557		\$98,028	(\$6,988)
Small Commercial GT250 Trans E														
Bills	13	13		\$26.50	\$345	6	\$35.50	\$213	7	\$35.50	\$249	13	\$482	
Administration Fees	13	13		\$70.0000	\$910	6	\$0.0000	\$0	7	\$0.0000	\$0	13	\$0	
All Volume	2,418	2,418	0	\$1.9783	\$4,784	2,306	\$2.6918	\$8,207	112	\$2.6918	\$301	2,418	\$6,508	
Total	2,418	2,418	0		\$6,039	2,306		\$8,420	112		\$550	2,418	\$6,970	
Customer Education Rider				\$0.0001	\$0		\$0.0001	\$0		\$0.0001	\$0		\$0	
Subtotal Non Gas Revenues					\$6,039			\$6,420			\$550		\$6,970	
Gas Adjustment Charge				(\$0.0058)	(\$14)		(\$0.0263)	(\$61)		\$0.0346	\$4		(\$57)	
Purchased Gas Demand Charge				\$0.0000	\$0		\$0.0000	\$0		\$0.0000	\$0		\$0	
MMT Gas Cost Charge				\$0.1500	\$363		\$0.1500	\$346		\$0.1500	\$17		\$363	
Subtotal Gas Revenues					\$349			\$285			\$21		\$308	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0		\$0.0000	\$0		\$0	
Revenue Adj.					\$0			\$0			\$0		\$0	
Total					\$6,388			\$8,705			\$571		\$7,276	\$888
Small Public Authority GT250 Trans														
Bills	136	136		\$26.50	\$3,604	50	\$35.50	\$1,775	86	\$35.50	\$3,053	136	\$4,628	
Administration Fees	136	136		\$70.0000	\$9,520	50	\$0.00	\$0	86	\$0.00	\$0	136	\$0	
All Volume	8,626	8,626	0	\$1.9783	\$17,065	5,752	\$2.6918	\$15,483	2,874	\$2.6918	\$7,736	8,626	\$23,219	
Total	8,626	8,626	0		\$30,189	5,752		\$17,258	2,874		\$10,789	8,626	\$28,047	
Customer Education Rider				\$0.0001	\$1		\$0.0001	\$1		\$0.0001	\$0		\$1	
Subtotal Non Gas Revenues					\$30,190			\$17,259			\$10,789		\$28,048	
MMT Gas Cost Charge				\$0.1500	\$1,294		\$0.1500	\$863		\$0.1500	\$431		\$1,294	
Subtotal Gas Revenues					\$1,294			\$863			\$431		\$1,294	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0		\$0.0000	\$0		\$0	
Revenue Adj.					\$0			\$0			\$0		\$0	
Total					\$31,484			\$18,122			\$11,220		\$29,342	(\$2,142)

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FEBRUARY 1, 2005 THROUGH JANUARY 31, 2006

	Volumes Billed at Tariff Rates Mcf	Weather Normalized Volumes Mcf	Weather Normalization Adjustments Mcf	Effective @ Feb 1, 2006 Rates	Weather Normalized Revenues at Current Rates	Winter Normalized Volumes Adj. Mcf	Proposed Rates	Normalized Revenues at Proposed Rates	Non Winter Normalized Volumes Adj. Mcf	Proposed Rates	Normalized Revenues at Proposed Rates	Normalized Volumes Adj. Mcf	Normalized Revenues at Proposed Rates	Increase
Small Commercial GT250 SATC														
Bills	169	169		\$26.50	\$4,479	59	\$35.50	\$2,095	110	\$35.50	\$3,905	169	\$6,000	
0-20	2,816	2,816	0	\$1.9583	\$5,515	1,176	\$4.0873	\$4,807	1,840	\$4.0873	\$6,703	2,816	\$11,510	
Over 20	6,660	6,660	0	\$1.8271	\$12,168	4,542	\$1.1158	\$5,068	2,118	\$1.1158	\$2,363	6,660	\$7,431	
Total	9,476	9,476	0		\$22,162	5,718		\$11,970	3,758		\$12,971	9,476	\$24,941	
Customer Education Rider				\$0.0001	\$1		\$0.0001	\$1		\$0.0001	\$0		\$1	
Subtotal Non Gas Revenues					\$22,163			\$11,971			\$12,971		\$24,942	
Distribution Charge				\$0.3078	\$2,917		\$0.4632	\$2,649		\$0.0000	\$0		\$2,649	
Purchased Gas Demand Charge				\$0.0000	\$0		\$0.0000	\$0		\$0.0000	\$0		\$0	
Subtotal Gas Revenues					\$2,917			\$2,649			\$0		\$2,649	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0		\$0.0000	\$0		\$0	
Revenue Adj.					\$0			\$0			\$0		\$0	
Total					\$25,080			\$14,620			\$12,971		\$27,591	\$2,511
Small Commercial GT250 SATC E														
Bills	26	26		\$26.50	\$689	9	\$35.50	\$320	17	\$35.50	\$604	26	\$924	
0-20	178	178	0	\$1.9583	\$349	172	\$4.0873	\$703	6	\$4.0873	\$25	178	\$728	
Over 20	795	795	0	\$1.8271	\$1,453	795	\$1.1158	\$887	0	\$1.1158	\$0	795	\$887	
Total	973	973	0		\$2,491	967		\$1,910	6		\$629	973	\$2,539	
Customer Education Rider				\$0.0001	\$1		\$0.0001	\$1		\$0.0001	\$0		\$1	
Subtotal Non Gas Revenues					\$2,492			\$1,911			\$629		\$2,540	
Gas Adjustment Charge				(\$0.0059)	(\$8)		(\$0.0263)	(\$25)		\$0.0346	\$0		(\$25)	
Distribution Charge				\$0.3078	\$2,917		\$0.4632	\$2,649		\$0.0000	\$0		\$2,649	
Subtotal Gas Revenues					\$2,911			\$2,624			\$0		\$2,624	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0		\$0.0000	\$0		\$0	
Revenue Adj.					\$0			\$0			\$0		\$0	
Total					\$5,403			\$4,535			\$629		\$5,164	(\$239)
Small Public Authority GT250 SATC														
Bills	38	38		\$26.50	\$1,007	12	\$35.50	\$426	26	\$35.50	\$923	38	\$1,349	
0-20	524	524	0	\$1.9583	\$1,026	240	\$4.0873	\$981	284	\$4.0873	\$1,161	524	\$2,142	
Over 20	798	798	0	\$1.8271	\$1,458	678	\$1.1158	\$757	120	\$1.1158	\$134	798	\$891	
Total	1,322	1,322	0		\$3,491	918		\$2,164	404		\$2,218	1,322	\$4,382	
Customer Education Rider				\$0.0001	\$0		\$0.0001	\$0		\$0.0001	\$0		\$0	
Subtotal Non Gas Revenues					\$3,491			\$2,164			\$2,218		\$4,382	
Distribution Charge				\$0.3078	\$407		\$0.4632	\$425		\$0.0000	\$0		\$425	
Purchased Gas Demand Charge				\$0.0000	\$0		\$0.0000	\$0		\$0.0000	\$0		\$0	
Subtotal Gas Revenues					\$407			\$425			\$0		\$425	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0		\$0.0000	\$0		\$0	
Revenue Adj.					\$0			\$0			\$0		\$0	
Total					\$3,898			\$2,589			\$2,218		\$4,807	\$909
Total Small Comm/PA GT250	2,004,120	2,006,789	2,669		30,701,808	1,348,083		21,758,235	660,708		10,342,840	2,006,789	32,101,075	\$1,399,287

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FEBRUARY 1, 2005 THROUGH JANUARY 31, 2006

	Volumes Billed at Tariff Rates Mcf	Weather Normalized Volumes Mcf	Weather Normalization Adjustments Mcf	Effective @ Feb 1, 2006 Rates	Weather Normalized Revenues at Current Rates	Winter Normalized Volumes Adj. Mcf	Proposed Rates	Normalized Revenues at Proposed Rates	Non Winter Normalized Volumes Adj. Mcf	Proposed Rates	Normalized Revenues at Proposed Rates	Normalized Volumes Adj. Mcf	Normalized Revenues at Proposed Rates	Increase
Large Commercial														
Bills	14,739	14,739		\$121.01	\$1,783,586	5,465	\$121.01	\$661,275	9,274	\$121.01	\$1,122,291	14,739	\$1,783,586	
0-300	1,126,091	1,124,455	(1,636)	\$1.2753	\$1,434,017	690,432	\$2.0976	\$1,448,249	434,023	\$2.0976	\$910,407	1,124,455	\$2,358,656	
300-2000	326,816	352,737	25,921	\$1.1802	\$416,300	298,734	\$1.9391	\$579,276	54,003	\$1.9391	\$104,717	352,737	\$683,993	
Over 2000	17,331	19,572	2,241	\$1.0059	\$19,687	17,365	\$1.6487	\$28,630	2,207	\$1.6487	\$3,638	19,572	\$32,268	
Total	1,470,238	1,496,764	26,528		\$3,653,570	1,006,531		\$2,717,430	490,233		\$2,141,053	1,496,764	\$4,858,483	
Customer Education Rider				\$0.0001	\$150		\$0.0001	\$101		\$0.0001	\$49		\$150	
Merchant Function Charge				\$0.0000	\$0		\$0.1083	\$109,007		\$0.0913	\$44,758		\$153,766	
Subtotal Non Gas Revenues					\$3,653,720			\$2,828,538			\$2,185,890		\$5,012,399	
Distribution Charge				\$0.3078	\$460,704		\$0.4632	\$466,225		\$0.0000	\$0		\$466,225	
Natural Gas Supply Charge				\$12.7413	\$19,070,719		\$11.2925	\$11,366,254		\$11.2925	\$5,535,954		\$16,902,208	
Purchased Gas Demand Charge				\$0.0000	\$0		\$2.1793	\$2,193,534		\$0.0000	\$0		\$2,193,534	
Gas Adjustment Charge				(\$0.0059)	(\$8,631)		(\$0.0263)	(\$26,472)		\$0.0346	\$16,962		(\$9,510)	
Subtotal Gas Revenues					\$19,522,592			\$13,999,541			\$5,552,916		\$19,552,457	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0		\$0.0000	\$0		\$0	
Revenue Adj.				0	\$0		0	\$0		0	\$0		\$0	
Total					\$23,176,312			\$16,826,079			\$7,738,776		\$24,564,855	\$1,388,543
Large Commercial No E														
Bills	30	30		\$121.01	\$3,630	19	\$121.01	\$2,298	11	\$121.01	\$1,333	30	\$3,631	
0-300	7,256	7,256	0	\$1.2753	\$9,254	5,562	\$2.0976	\$11,667	1,894	\$2.0976	\$3,553	7,256	\$15,220	
300-2000	2,106	2,106	0	\$1.1802	\$2,486	2,045	\$1.9391	\$3,966	81	\$1.9391	\$118	2,106	\$4,084	
Over 2000	0	0	0	\$1.0059	\$0	0	\$1.6487	\$0	0	\$1.6487	\$0	0	\$0	
Total	9,362	9,362	0		\$15,370	7,607		\$17,931	1,755		\$5,004	9,362	\$22,935	
Customer Education Rider				\$0.0001	\$1		\$0.0001	\$1		\$0.0001	\$0		\$1	
Merchant Function Charge				\$0.0000	\$0		\$0.1083	\$824		\$0.0913	\$160		\$984	
Subtotal Non Gas Revenues					\$15,371			\$18,756			\$5,184		\$23,920	
Distribution Charge				\$0.3078	\$2,882		\$0.4632	\$3,524		\$0.0000	\$0		\$3,524	
Natural Gas Supply Charge				\$12.7413	\$119,284		\$11.2925	\$85,906		\$11.2925	\$19,814		\$105,720	
Purchased Gas Demand Charge				\$0.0000	\$0		\$2.1793	\$16,579		\$0.0000	\$0		\$16,579	
Gas Adjustment Charge				\$0.0000	\$0		\$0.0000	\$0		\$0.0000	\$0		\$0	
Subtotal Gas Revenues					\$122,166			\$108,009			\$19,814		\$125,823	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0		\$0.0000	\$0		\$0	
Revenue Adj.				0	\$0		0	\$0		0	\$0		\$0	
Total					\$137,537			\$124,765			\$24,978		\$149,743	\$12,206
Large Public Authority														
Bills	4,732	4,732		\$121.01	\$572,619	1,728	\$121.01	\$209,121	3,004	\$121.01	\$363,498	4,732	\$572,619	
0-300	273,953	277,562	3,609	\$1.2753	\$353,975	177,802	\$2.0976	\$372,957	99,760	\$2.0976	\$209,257	277,562	\$582,214	
300-2000	45,783	52,196	6,413	\$1.1802	\$61,802	44,520	\$1.9391	\$86,329	7,676	\$1.9391	\$14,884	52,196	\$101,213	
Over 2000	1,716	1,980	264	\$1.0059	\$1,992	1,701	\$1.6487	\$2,805	279	\$1.6487	\$460	1,980	\$3,265	
Total	321,452	331,738	10,286		\$990,188	224,023		\$871,212	107,715		\$588,099	331,738	\$1,259,311	
Customer Education Rider				\$0.0001	\$33		\$0.0001	\$22		\$0.0001	\$11		\$33	
Merchant Function Charge				\$0.0000	\$0		\$0.1083	\$24,262		\$0.0913	\$9,834		\$34,096	
Subtotal Non Gas Revenues					\$990,221			\$695,496			\$597,944		\$1,293,440	
Distribution Charge				\$0.3078	\$102,109		\$0.4632	\$103,767		\$0.0000	\$0		\$103,767	
Natural Gas Supply Charge				\$12.7413	\$4,226,773		\$11.2925	\$2,529,780		\$11.2925	\$1,216,371		\$3,746,151	
Purchased Gas Demand Charge				\$0.0000	\$0		\$2.1793	\$488,213		\$0.0000	\$0		\$488,213	
Gas Adjustment Charge				(\$0.0059)	(\$1,957)		(\$0.0263)	(\$5,892)		\$0.0346	\$3,727		(\$2,165)	
Subtotal Gas Revenues					\$4,326,925			\$3,115,888			\$1,220,098		\$4,335,986	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0		\$0.0000	\$0		\$0	
Revenue Adj.				0	\$0		0	\$0		0	\$0		\$0	
Total					\$5,317,146			\$3,811,364			\$1,818,042		\$5,629,406	\$312,260

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
NORMALIZED VOLUMES AND REVENUE USING RATES IN EFFECT AND PROPOSED RATES (SEASONAL RATE DESIGN)
FEBRUARY 1, 2005 THROUGH JANUARY 31, 2006

	Volumes Billed at Tariff Rates Mcf	Weather Normalized Volumes Mcf	Weather Normalization Adjustments Mcf	Effective @ Feb 1, 2006 Rates	Weather Normalized Revenues at Current Rates	Winter Normalized Volumes Adj. Mcf	Proposed Rates	Normalized Revenues at Proposed Rates	Non Winter Normalized Volumes Adj. Mcf	Proposed Rates	Normalized Revenues at Proposed Rates	Normalized Volumes Adj. Mcf	Normalized Revenues at Proposed Rates	Increase
Large Public Authority No E														
Bills	3	3		\$121.01	\$363	1	\$121.01	\$181	2	\$121.01	\$182	3	\$383	
0-300	382	382	0	\$1.2753	\$487	156	\$2.0978	\$327	226	\$2.0976	\$475	382	\$802	
300-2000	0	0	0	\$1.1802	\$0	0	\$1.9391	\$0	0	\$1.9391	\$0	0	\$0	
Over 2000	0	0	0	\$1.0059	\$0	0	\$1.6487	\$0	0	\$1.6487	\$0	0	\$0	
Total	382	382	0		\$850	156		\$508	226		\$657	382	\$1,165	
Customer Education Rider				\$0.0001	\$0		\$0.0001	\$0		\$0.0001	\$0		\$0	
Merchant Function Charge				\$0.0000	\$0		\$0.1083	\$17		\$0.0913	\$21		\$38	
Subtotal Non Gas Revenues					\$850			\$525			\$678		\$1,203	
Distribution Charge				\$0.3078	\$118		\$0.4632	\$72		\$0.0000	\$0		\$72	
Natural Gas Supply Charge				\$12.7413	\$4,867		\$11.2925	\$1,758		\$11.2925	\$2,556		\$4,314	
Purchased Gas Demand Charge				\$0.0000	\$0		\$2.1793	\$339		\$0.0000	\$0		\$338	
Gas Adjustment Charge				\$0.0000	\$0		\$0.0000	\$0		\$0.0000	\$0		\$0	
Subtotal Gas Revenues					\$4,985			\$2,169			\$2,556		\$4,725	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0		\$0.0000	\$0		\$0	
Revenue Adj.				0	\$0		0	\$0		0	\$0		\$0	
Total					\$5,835			\$2,694			\$3,234		\$5,928	\$93
Large Commercial/PA Load Balancing														
Demand BDU	0	0		\$0.8079	\$0	0	\$0.8079	\$0	0	\$0.8079	\$0	0	\$0	
Margin BDU	0	0		\$0.4492	\$0	0	\$0.5669	\$0	0	\$0.5669	\$0	0	\$0	
Retail	5,842	5,842	0	\$0.4441	\$2,594	694	\$0.5623	\$390	5,148	\$0.5623	\$2,895	5,842	\$3,285	
Transportation	0	0	0	\$0.4441	\$0	0	\$0.5623	\$0	0	\$0.5623	\$0	0	\$0	
Total	5,842	5,842	0		\$2,594	694		\$390	5,148		\$2,895	5,842	\$3,285	
Subtotal Non Gas Revenues					\$2,594			\$390			\$2,895		\$3,285	
Commodity Gas Costs				\$11.3271	\$66,173		\$11.3271	\$7,861		\$11.3271	\$58,312		\$66,173	
MMT Gas Cost Charge				\$0.1500	\$0		\$0.1500	\$0		\$0.1500	\$0		\$0	
Subtotal Gas Revenues					\$66,173			\$7,861			\$58,312		\$66,173	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0		\$0.0000	\$0		\$0	
Revenue Adj.					\$0			\$0			\$0		\$0	
Total					\$68,767			\$8,251			\$61,207		\$69,458	\$691
Large Commercial Trans Intrastate MMT														
Bills	4,708	4,708		\$121.01	\$569,715	1,641	\$121.01	\$198,577	3,067	\$121.01	\$371,138	4,708	\$569,715	
Administration Fees	4,708	4,708		\$70.0000	\$329,560	1,641	\$0.0000	\$0	3,067	\$0.0000	\$0	4,708	\$0	
All Volume	1,655,714	1,655,714	0	\$1.1876	\$1,966,326	879,713	\$1.6877	\$1,484,692	776,001	\$1.6877	\$1,309,657	1,655,714	\$2,794,349	
Total	1,655,714	1,655,714	0		\$2,865,601	879,713		\$1,683,269	776,001		\$1,680,795	1,655,714	\$3,364,064	
Subtotal Non Gas Revenues					\$2,865,601			\$1,683,269			\$1,680,795		\$3,364,064	
MMT Gas Cost Charge				\$0.1500	\$248,357		\$0.1500	\$131,957		\$0.1500	\$116,400		\$248,357	
Subtotal Gas Revenues					\$248,357			\$131,957			\$116,400		\$248,357	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0		\$0.0000	\$0		\$0	
Revenue Adj.					\$0			\$0			\$0		\$0	
Total					\$3,113,958			\$1,815,226			\$1,797,195		\$3,612,421	\$498,463
Large Commercial Trans Intrastate MMT E														
Bills	179	179		\$121.01	\$21,661	60	\$121.01	\$7,261	119	\$121.01	\$14,400	179	\$21,661	
Administration Fees	179	179		\$70.0000	\$12,530	60	\$0.0000	\$0	119	\$0.0000	\$0	179	\$0	
All Volume	46,056	46,056	0	\$1.1876	\$54,696	24,842	\$1.6877	\$41,928	21,214	\$1.6877	\$35,803	46,056	\$77,729	
Total	46,056	46,056	0		\$88,887	24,842		\$49,187	21,214		\$50,203	46,056	\$99,390	
Subtotal Non Gas Revenues					\$88,887			\$49,187			\$50,203		\$99,390	
Gas Adjustment Charge				(\$0.0059)	(\$272)		(\$0.0263)	(\$653)		\$0.0346	\$734		\$81	
Purchased Gas Demand Charge				\$0.0000	\$0		\$0.0000	\$0		\$0.0000	\$0		\$0	
MMT Gas Cost Charge				\$0.1500	\$6,908		\$0.1500	\$3,728		\$0.1500	\$3,182		\$6,908	
Subtotal Gas Revenues					\$6,636			\$3,073			\$3,916		\$6,989	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0		\$0.0000	\$0		\$0	
Revenue Adj.					\$0			\$0			\$0		\$0	
Total					\$95,523			\$52,260			\$54,119		\$106,379	\$10,856

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
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FEBRUARY 1, 2005 THROUGH JANUARY 31, 2006

	Volumes Billed at Tariff Rates Mcf	Weather Normalized Volumes Mcf	Weather Normalization Adjustments Mcf	Effective @ Feb 1, 2006 Rates	Weather Normalized Revenues at Current Rates	Winter Normalized Volumes Adj. Mcf	Proposed Rates	Normalized Revenues at Proposed Rates	Non Winter Normalized Volumes Adj. Mcf	Proposed Rates	Normalized Revenues at Proposed Rates	Normalized Volumes Adj. Mcf	Normalized Revenues at Proposed Rates	Increase
Large Commercial Trans Interstate MMT														
Bills	601	601		\$121.01	\$72,727	153	\$121.01	\$18,515	448	\$121.01	\$54,212	601	\$72,727	
Administration Fees	601	601		\$70.0000	\$42,070	153	\$0.0000	\$0	448	\$0.0000	\$0	601	\$0	
All Volume	308,707	308,707	0	\$1.2757	\$393,818	169,648	\$1.6877	\$288,315	139,059	\$1.6877	\$234,690	308,707	\$521,005	
Total	308,707	308,707	0		\$508,615	169,648		\$304,830	139,059		\$288,902	308,707	\$593,732	
Subtotal Non Gas Revenues					\$508,615			\$304,830			\$288,902		\$593,732	
MMT Gas Cost Charge				\$0.1500	\$46,308		\$0.1500	\$25,447		\$0.1500	\$20,859		\$46,306	
Subtotal Gas Revenues					\$46,308			\$25,447			\$20,859		\$46,306	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0		\$0.0000	\$0		\$0	
Revenue Adj.					\$0			\$0			\$0		\$0	
Total					\$554,921			\$330,277			\$309,761		\$640,038	\$85,117
Large Commercial Trans Interstate MMT E														
Bills	5	5		\$121.01	\$605	1	\$121.01	\$121	4	\$121.01	\$484	5	\$605	
Administration Fees	5	5		\$70.0000	\$350	1	\$0.0000	\$0	4	\$0.0000	\$0	5	\$0	
All Volume	12,712	12,712	0	\$1.2757	\$16,217	7,433	\$1.6877	\$12,545	5,279	\$1.6877	\$8,909	12,712	\$21,454	
Total	12,712	12,712	0		\$17,172	7,433		\$12,666	5,279		\$9,393	12,712	\$22,059	
Subtotal Non Gas Revenues					\$17,172			\$12,666			\$9,393		\$22,059	
Gas Adjustment Charge				(\$0.0059)	(\$75)		(\$0.0283)	(\$195)		\$0.0346	\$183		(\$12)	
Purchased Gas Demand Charge				\$0.0000	\$0		\$0.0000	\$0		\$0.0000	\$0		\$0	
MMT Gas Cost Charge				\$0.1500	\$1,907		\$0.1500	\$1,115		\$0.1500	\$792		\$1,907	
Subtotal Gas Revenues					\$1,832			\$920			\$975		\$1,895	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0		\$0.0000	\$0		\$0	
Revenue Adj.					\$0			\$0			\$0		\$0	
Total					\$19,004			\$13,586			\$10,368		\$23,954	\$4,950
Large Commercial Trans Intrastate DMT														
Bills	110	110		\$121.01	\$13,311	38	\$121.01	\$4,598	72	\$121.01	\$8,713	110	\$13,311	
Administration Fees	110	110		\$70.0000	\$7,700	38	\$0.0000	\$0	72	\$0.0000	\$0	110	\$0	
All Volume	449,813	449,813	0	\$1.1876	\$534,198	196,565	\$1.6877	\$331,743	253,248	\$1.6877	\$427,407	449,813	\$759,150	
Total	449,813	449,813	0		\$555,209	196,565		\$336,341	253,248		\$436,120	449,813	\$772,461	
Subtotal Non Gas Revenues					\$555,209			\$336,341			\$436,120		\$772,461	
Subtotal Gas Revenues					\$0			\$0			\$0		\$0	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0		\$0.0000	\$0		\$0	
Revenue Adj.					\$0			\$0			\$0		\$0	
Total					\$555,209			\$336,341			\$436,120		\$772,461	\$217,252
Large Commercial Trans Interstate DMT														
Bills	0	0		\$121.01	\$0	0	\$121.01	\$0	0	\$121.01	\$0	0	\$0	
Administration Fees	0	0		\$70.0000	\$0	0	\$0.0000	\$0	0	\$0.0000	\$0	0	\$0	
All Volume	19,345	19,345	0	\$1.2757	\$24,678	4,950	\$1.6877	\$8,354	14,395	\$1.6877	\$24,294	19,345	\$32,648	
Total	19,345	19,345	0		\$24,678	4,950		\$8,354	14,395		\$24,294	19,345	\$32,648	
Subtotal Non Gas Revenues					\$24,678			\$8,354			\$24,294		\$32,648	
Subtotal Gas Revenues					\$0			\$0			\$0		\$0	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0		\$0.0000	\$0		\$0	
Revenue Adj.					\$0			\$0			\$0		\$0	
Total					\$24,678			\$8,364			\$24,294		\$32,648	\$7,970

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FEBRUARY 1, 2005 THROUGH JANUARY 31, 2006

	Volumes Billed at Tariff Rates Mcf	Weather Normalized Volumes Mcf	Weather Normalization Adjustments Mcf	Effective @ Feb 1, 2006 Rates	Weather Normalized Revenues at Current Rates	Winter Normalized Volumes Adj. Mcf	Proposed Rates	Normalized Revenues at Proposed Rates	Non Winter Normalized Volumes Adj. Mcf	Proposed Rates	Normalized Revenues at Proposed Rates	Normalized Volumes Adj. Mcf	Normalized Revenues at Proposed Rates	Increase
Large Public Authority Trans Intrastate MMT														
Bills	2,623	2,623		\$121.01	\$317,409	980	\$121.01	\$118,590	1,643	\$121.01	\$198,819	2,623	\$317,409	
Administration Fees	2,623	2,623		\$70.0000	\$183,610	980	\$0.0000	\$0	1,643	\$0.0000	\$0	2,623	\$0	
All Volume	1,744,083	1,744,083	0	\$1.1876	\$2,071,273	1,023,388	\$1.6877	\$1,727,172	720,695	\$1.6877	\$1,216,317	1,744,083	\$2,943,489	
Total	1,744,083	1,744,083	0		\$2,572,292	1,023,388		\$1,845,762	720,695		\$1,415,138	1,744,083	\$3,260,898	
Subtotal Non Gas Revenues					\$2,572,292			\$1,845,762			\$1,415,138		\$3,260,898	
MMT Gas Cost Charge				\$0.1500	\$261,612		\$0.1500	\$153,508		\$0.1500	\$108,104		\$261,612	
Subtotal Gas Revenues					\$261,612			\$153,508			\$108,104		\$261,612	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0		\$0.0000	\$0		\$0	
Revenue Adj.					\$0			\$0			\$0		\$0	
Total					\$2,833,904			\$1,999,270			\$1,523,240		\$3,522,510	\$688,600
Large Public Authority Trans Intrastate MMT E														
Bills	52	52		\$121.01	\$8,293	12	\$121.01	\$1,452	40	\$121.01	\$4,840	52	\$8,292	
Administration Fees	52	52		\$70.0000	\$3,640	12	\$0.0000	\$0	40	\$0.0000	\$0	52	\$0	
All Volume	16,683	16,683	0	\$1.1876	\$19,813	7,525	\$1.6877	\$12,700	9,158	\$1.6877	\$15,456	16,683	\$28,156	
Total	16,683	16,683	0		\$29,746	7,525		\$14,152	9,158		\$20,296	16,683	\$34,448	
Subtotal Non Gas Revenues					\$29,746			\$14,152			\$20,296		\$34,448	
Gas Adjustment Charge				(\$0.0059)	(\$98)		(\$0.0263)	(\$198)		\$0.0346	\$317		\$119	
Purchased Gas Demand Charge				\$0.0000	\$0		\$0.0000	\$0		\$0.0000	\$0		\$0	
MMT Gas Cost Charge				\$0.1500	\$2,502		\$0.1500	\$1,129		\$0.1500	\$1,374		\$2,503	
Subtotal Gas Revenues					\$2,404			\$931			\$1,691		\$2,622	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0		\$0.0000	\$0		\$0	
Revenue Adj.					\$0			\$0			\$0		\$0	
Total					\$32,150			\$15,083			\$21,987		\$37,070	\$4,920
Large Public Authority Trans Interstate MMT														
Bills	476	476		\$121.01	\$57,601	57	\$121.01	\$8,898	419	\$121.01	\$50,703	476	\$57,601	
Administration Fees	476	476		\$70.0000	\$33,320	57	\$0.0000	\$0	419	\$0.0000	\$0	476	\$0	
All Volume	400,259	400,259	0	\$1.2757	\$510,610	208,956	\$1.6877	\$352,655	191,303	\$1.6877	\$322,882	400,259	\$675,517	
Total	400,259	400,259	0		\$801,531	208,956		\$359,553	191,303		\$373,565	400,259	\$733,118	
Subtotal Non Gas Revenues					\$801,531			\$359,553			\$373,565		\$733,118	
MMT Gas Cost Charge				\$0.1500	\$60,039		\$0.1500	\$31,343		\$0.1500	\$28,695		\$60,038	
Subtotal Gas Revenues					\$60,039			\$31,343			\$28,695		\$60,038	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0		\$0.0000	\$0		\$0	
Revenue Adj.					\$0			\$0			\$0		\$0	
Total					\$861,570			\$390,896			\$402,260		\$793,156	\$131,586
Large Public Authority Trans Interstate MMT E														
Bills	3	3		\$121.01	\$363	1	\$121.01	\$121	2	\$121.01	\$242	3	\$363	
Administration Fees	3	3		\$70.0000	\$210	1	\$0.0000	\$0	2	\$0.0000	\$0	3	\$0	
All Volume	4,336	4,336	0	\$1.2757	\$5,531	3,065	\$1.6877	\$5,173	1,271	\$1.6877	\$2,145	4,336	\$7,318	
Total	4,336	4,336	0		\$6,104	3,065		\$5,294	1,271		\$2,387	4,336	\$7,681	
Subtotal Non Gas Revenues					\$6,104			\$5,294			\$2,387		\$7,681	
Gas Adjustment Charge				(\$0.0059)	(\$26)		(\$0.0263)	(\$81)		\$0.0346	\$44		(\$37)	
Purchased Gas Demand Charge				\$0.0000	\$0		\$0.0000	\$0		\$0.0000	\$0		\$0	
MMT Gas Cost Charge				\$0.1500	\$650		\$0.1500	\$460		\$0.1500	\$191		\$651	
Subtotal Gas Revenues					\$624			\$379			\$235		\$614	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0		\$0.0000	\$0		\$0	
Revenue Adj.					\$0			\$0			\$0		\$0	
Total					\$6,728			\$5,673			\$2,622		\$6,295	\$1,567

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
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 FEBRUARY 1, 2005 THROUGH JANUARY 31, 2006

	Volumes Billed at Tariff Rates Mcf	Weather Normalized Volumes Mcf	Weather Normalization Adjustments Mcf	Effective @ Feb 1, 2006 Rates	Weather Normalized Revenues at Current Rates	Winter Normalized Volumes Adj. Mcf	Proposed Rates	Normalized Revenues at Proposed Rates	Non Winter Normalized Volumes Adj. Mcf	Proposed Rates	Normalized Revenues at Proposed Rates	Normalized Volumes Adj. Mcf	Normalized Revenues at Proposed Rates	Increase
Large Commercial SATC														
Bills	280	280		\$121.01	\$33,883	94	\$121.01	\$11,375	186	\$121.01	\$22,508	280	\$33,883	
0-300	32,404	32,404	0	\$1.2753	\$41,325	16,722	\$2.0976	\$35,076	15,682	\$2.0976	\$32,895	32,404	\$87,971	
300-2000	2,446	2,446	0	\$1.1802	\$2,887	2,083	\$1.9391	\$4,039	383	\$1.9391	\$704	2,446	\$4,743	
Over 2000	0	0	0	\$1.0059	\$0	0	\$1.6487	\$0	0	\$1.6487	\$0	0	\$0	
Total	34,850	34,850	0		\$78,095	18,805		\$50,490	16,045		\$56,107	34,850	\$108,597	
Customer Education Rider				\$0.0001	\$3		\$0.0001	\$2		\$0.0001	\$2		\$4	
Subtotal Non Gas Revenues					\$78,098			\$50,492			\$56,109		\$108,601	
Distribution Charge				\$0.3078	\$10,727		\$0.4632	\$8,710		\$0.0000	\$0		\$8,710	
Subtotal Gas Revenues					\$10,727			\$8,710			\$0		\$8,710	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0		\$0.0000	\$0		\$0	
Revenue Adj.					\$0			\$0			\$0		\$0	
Total					\$88,825			\$59,202			\$56,109		\$115,311	\$26,486
Large Commercial SATC E														
Bills	9	9		\$121.01	\$1,089	1	\$121.01	\$121	8	\$121.01	\$968	9	\$1,089	
0-300	437	437	0	\$1.2753	\$557	335	\$2.0976	\$703	102	\$2.0976	\$214	437	\$917	
300-2000	0	0	0	\$1.1802	\$0	0	\$1.9391	\$0	0	\$1.9391	\$0	0	\$0	
Over 2000	0	0	0	\$1.0059	\$0	0	\$1.6487	\$0	0	\$1.6487	\$0	0	\$0	
Total	437	437	0		\$1,646	335		\$824	102		\$1,182	437	\$2,006	
Customer Education Rider				\$0.0001	\$0		\$0.0001	\$0		\$0.0001	\$0		\$0	
Subtotal Non Gas Revenues					\$1,646			\$824			\$1,182		\$2,006	
Distribution Charge				\$0.3078	\$135		\$0.4632	\$155		\$0.0000	\$0		\$155	
Purchased Gas Demand Charge				\$0.0000	\$0		\$0.0000	\$0		\$0.0000	\$0		\$0	
Gas Adjustment Charge				(\$0.0059)	(\$3)		(\$0.0263)	(\$9)		\$0.0346	\$4		(\$5)	
Subtotal Gas Revenues					\$132			\$146			\$4		\$150	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0		\$0.0000	\$0		\$0	
Revenue Adj.					\$0			\$0			\$0		\$0	
Total					\$1,778			\$970			\$1,186		\$2,156	\$378
Large Public Authority SATC														
Bills	24	24		\$121.01	\$2,904	8	\$121.01	\$968	16	\$121.01	\$1,936	24	\$2,904	
0-300	3,561	3,561	0	\$1.2753	\$4,541	2,197	\$2.0976	\$4,608	1,364	\$2.0976	\$2,861	3,561	\$7,469	
300-2000	1,730	1,730	0	\$1.1802	\$2,042	1,423	\$1.9391	\$2,759	307	\$1.9391	\$595	1,730	\$3,354	
Over 2000	52	52	0	\$1.0059	\$52	42	\$1.6487	\$69	10	\$1.6487	\$16	52	\$85	
Total	5,343	5,343	0		\$9,539	3,662		\$8,404	1,681		\$5,408	5,343	\$13,812	
Customer Education Rider				\$0.0001	\$1		\$0.0001	\$1		\$0.0001	\$0		\$1	
Subtotal Non Gas Revenues					\$9,540			\$8,405			\$5,408		\$13,813	
Distribution Charge				\$0.3078	\$1,645		\$0.4632	\$1,696		\$0.0000	\$0		\$1,696	
Purchased Gas Demand Charge				\$0.0000	\$0		\$0.0000	\$0		\$0.0000	\$0		\$0	
Subtotal Gas Revenues					\$1,645			\$1,696			\$0		\$1,696	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0		\$0.0000	\$0		\$0	
Revenue Adj.					\$0			\$0			\$0		\$0	
Total					\$11,185			\$10,101			\$5,408		\$15,509	\$4,324
Total Large Commercial/Public Authority	6,505,614	6,542,426	38,812		\$36,705,030	3,787,898		\$25,810,392	2,754,528		\$14,290,906	6,542,426	\$40,101,298	\$3,396,268

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	Volumes Billed at Tariff Rates Mcf	Weather Normalized Volumes Mcf	Weather Normalization Adjustments Mcf	Effective @ Feb 1, 2006 Rates	Weather Normalized Revenues at Current Rates	Winter Normalized Volumes Adj. Mcf	Proposed Rates	Normalized Revenues at Proposed Rates	Non Winter Normalized Volumes Adj. Mcf	Proposed Rates	Normalized Revenues at Proposed Rates	Normalized Volumes Adj. Mcf	Normalized Revenues at Proposed Rates	Increase
Small Volume Industrial Service														
Bills	2,214	2,214		\$65.60	\$145,238	829	\$65.97	\$54,708	1,385	\$65.97	\$91,350	2,214	\$146,058	
All Volume	76,245	77,738	1,493	\$1.9760	\$153,610	59,294	\$1.8761	\$111,241	18,444	\$1.8761	\$34,603	77,738	\$145,844	
Total	76,245	77,738	1,493		\$298,848	59,294		\$165,949	18,444		\$125,953	77,738	\$291,902	
Customer Education Rider				\$0.0001	\$8		\$0.0001	\$6		\$0.0001	\$2		\$8	
Merchant Function Charge				\$0.0000	\$0		\$0.1083	\$6,422		\$0.0913	\$1,684		\$8,105	
Subtotal Non Gas Revenues					\$298,856			\$172,377			\$127,639		\$300,015	
Distribution Charge				\$0.3078	\$23,928		\$0.4632	\$27,465		\$0.0000	\$0		\$27,465	
Natural Gas Supply Charge				\$12.7413	\$990,483		\$11.2925	\$669,574		\$11.2925	\$208,282		\$877,856	
Purchased Gas Demand Charge				\$0.0000	\$0		\$2.1793	\$129,219		\$0.0000	\$0		\$129,219	
Gas Adjustment Charge				(\$0.0059)	(\$459)		(\$0.0263)	(\$1,559)		\$0.0346	\$638		(\$921)	
Subtotal Gas Revenues					\$1,013,952			\$824,699			\$208,920		\$1,033,619	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0		\$0.0000	\$0		\$0	
Revenue Adj.					\$0			\$0			\$0		\$0	
Total					\$1,312,808			\$997,075			\$336,559		\$1,333,634	\$20,826
Small Volume Industrial Service No E														
Bills	38	38		\$65.60	\$2,493	18	\$65.97	\$1,050	22	\$65.97	\$1,457	38	\$2,507	
All Volume	2,163	2,163	0	\$1.9760	\$4,274	1,491	\$1.8761	\$2,797	872	\$1.8761	\$1,261	2,163	\$4,058	
Total	2,163	2,163	0		\$6,767	1,491		\$3,847	872		\$2,718	2,163	\$6,565	
Customer Education Rider				\$0.0001	\$0		\$0.0001	\$0		\$0.0001	\$0		\$0	
Merchant Function Charge				\$0.0000	\$0		\$0.1083	\$161		\$0.0913	\$61		\$223	
Subtotal Non Gas Revenues					\$6,767			\$4,008			\$2,779		\$6,788	
Distribution Charge				\$0.3078	\$666		\$0.4632	\$691		\$0.0000	\$0		\$691	
Natural Gas Supply Charge				\$12.7413	\$27,559		\$11.2925	\$16,838		\$11.2925	\$7,587		\$24,425	
Purchased Gas Demand Charge				\$0.0000	\$0		\$0.0000	\$0		\$0.0000	\$0		\$0	
Subtotal Gas Revenues					\$28,225			\$17,529			\$7,587		\$25,116	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0		\$0.0000	\$0		\$0	
Revenue Adj.					\$0			\$0			\$0		\$0	
Total					\$34,992			\$21,537			\$10,368		\$31,904	(\$3,088)
Small Volume Industrial Trans MMT														
Bills	14	14		\$65.60	\$918	6	\$65.97	\$396	8	\$65.97	\$528	14	\$924	
Administration Fees	14	14		\$70.0000	\$980	6	\$0.0000	\$0	8	\$0.0000	\$0	14	\$0	
All Volume	1,759	1,759	0	\$2.0731	\$3,847	1,509	\$1.9707	\$2,974	250	\$1.9707	\$493	1,759	\$3,467	
Total	1,759	1,759	0		\$5,545	1,509		\$3,370	250		\$1,021	1,759	\$4,391	
Subtotal Non Gas Revenues					\$5,545			\$3,370			\$1,021		\$4,391	
MMT Gas Cost Charge				\$0.1500	\$264		\$0.1500	\$226		\$0.1500	\$38		\$264	
Subtotal Gas Revenues					\$264			\$226			\$38		\$264	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0		\$0.0000	\$0		\$0	
Revenue Adj.					\$0			\$0			\$0		\$0	
Total					\$5,809			\$3,596			\$1,059		\$4,655	(\$1,154)
Small Volume Industrial Trans MMT E														
Bills	2	2		\$65.60	\$131	0	\$65.97	\$0	2	\$65.97	\$132	2	\$132	
Administration Fees	2	2		\$70.0000	\$140	0	\$0.0000	\$0	2	\$0.0000	\$0	2	\$0	
All Volume	0	0	0	\$2.0731	\$0	0	\$1.9707	\$0	0	\$1.9707	\$0	0	\$0	
Total	0	0	0		\$271	0		\$0	0		\$132	0	\$132	
Subtotal Non Gas Revenues					\$271			\$0			\$132		\$132	
Gas Adjustment Charge				(\$0.0059)	(\$1,652)		(\$0.0263)	\$0		\$0.0346	\$0		\$0	
MMT Gas Cost Charge				\$0.1500	\$0		\$0.1500	\$0		\$0.1500	\$0		\$0	
Subtotal Gas Revenues					\$0			\$0			\$0		\$0	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0		\$0.0000	\$0		\$0	
Revenue Adj.					\$0			\$0			\$0		\$0	
Total					\$271			\$0			\$132		\$132	(\$139)
Total SVIS	80,167	81,660	1,493		\$1,353,880	62,294		\$1,022,209	19,366		\$348,116	81,660	\$1,370,325	\$16,445

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FEBRUARY 1, 2005 THROUGH JANUARY 31, 2006

	Volumes Billed at Tariff Rates Mcf	Weather Normalized Volumes Mcf	Weather Normalization Adjustments Mcf	Effective @ Feb 1, 2006 Rates	Weather Normalized Revenues at Current Rates	Winter Normalized Volumes Adj. Mcf	Proposed Rates	Normalized Revenues at Proposed Rates	Non Winter Normalized Volumes Adj. Mcf	Proposed Rates	Normalized Revenues at Proposed Rates	Normalized Volumes Adj. Mcf	Normalized Revenues at Proposed Rates	Increase
Intermediate Volume Industrial Service														
Bills	4,249	4,249		\$149.00	\$633,101	1,570	\$201.91	\$317,026	2,679	\$201.91	\$540,890	4,249	\$857,816	
0-100	57,180	60,802	3,622	\$1.4737	\$89,604	33,920	\$1.4664	\$49,741	26,882	\$1.4664	\$39,419	60,802	\$89,180	
100-2000	155,112	183,504	28,392	\$1.0917	\$200,331	118,884	\$1.0844	\$128,917	64,620	\$1.0844	\$70,074	183,504	\$198,991	
Over 2000	30,749	35,726	4,977	\$0.7927	\$28,320	23,479	\$0.7854	\$18,440	12,247	\$0.7854	\$9,619	35,726	\$28,059	
Total	243,041	280,032	36,991		\$951,356	176,283		\$514,124	103,749		\$660,002	280,032	\$1,174,126	
Customer Education Rider				\$0.0001	\$28		\$0.0001	\$18		\$0.0001	\$10		\$28	
Merchant Function Charge				\$0.0000	\$0		\$0.1083	\$19,091		\$0.0913	\$9,472		\$28,564	
Subtotal Non Gas Revenues					\$951,384			\$533,233			\$669,484		\$1,202,718	
Distribution Charge				\$0.3078	\$86,194		\$0.4632	\$81,654		\$0.0000	\$0		\$81,654	
Natural Gas Supply Charge				\$12.7413	\$3,567,972		\$11.2925	\$1,990,672		\$11.2925	\$1,171,589		\$3,162,261	
Purchased Gas Demand Charge				\$0.0000	\$0		\$2.1793	\$384,173		\$0.0000	\$0		\$384,173	
Gas Adjustment Charge				(\$0.0059)	(\$1,652)		(\$0.0263)	(\$4,636)		\$0.0346	\$3,590		(\$1,048)	
Subtotal Gas Revenues					\$3,652,514			\$2,451,863			\$1,175,179		\$3,627,042	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0		\$0.0000	\$0		\$0	
Revenue Adj.				0	\$0		0	\$0		0	\$0		\$0	
Total					\$4,603,898			\$2,985,096			\$1,844,663		\$4,829,780	\$225,862
Intermediate Volume Industrial Service No E														
Bills	45	45		\$149.00	\$6,705	23	\$201.91	\$4,726	22	\$201.91	\$4,360	45	\$9,086	
0-100	3,366	3,366	0	\$1.4737	\$4,960	1,886	\$1.4664	\$2,765	1,480	\$1.4664	\$2,171	3,366	\$4,936	
100-2000	18,699	18,699	0	\$1.0917	\$20,414	6,314	\$1.0844	\$6,847	12,385	\$1.0844	\$13,430	18,699	\$20,277	
Over 2000	4,012	4,012	0	\$0.7927	\$3,180	0	\$0.7854	\$0	4,012	\$0.7854	\$3,151	4,012	\$3,151	
Total	26,077	26,077	0		\$35,259	8,200		\$14,338	17,877		\$23,112	26,077	\$37,450	
Customer Education Rider				\$0.0001	\$3		\$0.0001	\$1		\$0.0001	\$2		\$3	
Merchant Function Charge				\$0.0000	\$0		\$0.1083	\$888		\$0.0913	\$1,632		\$2,520	
Subtotal Non Gas Revenues					\$35,262			\$15,227			\$24,746		\$39,973	
Distribution Charge				\$0.3078	\$8,027		\$0.4632	\$3,798		\$0.0000	\$0		\$3,798	
Natural Gas Supply Charge				\$12.7413	\$332,255		\$11.2925	\$92,597		\$11.2925	\$201,877		\$294,474	
Purchased Gas Demand Charge				\$0.0000	\$0		\$2.1793	\$17,870		\$0.0000	\$0		\$17,870	
Gas Adjustment Charge				\$0.0000	\$0		\$0.0000	\$0		\$0.0000	\$0		\$0	
Subtotal Gas Revenues					\$340,282			\$114,265			\$201,877		\$316,142	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0		\$0.0000	\$0		\$0	
Revenue Adj.				0	\$0		0	\$0		0	\$0		\$0	
Total					\$375,544			\$129,492			\$226,623		\$356,115	(\$19,429)
IVIS Load Balancing														
Demand BDU	13,330	13,330		\$0.8079	\$10,769	4,170	\$0.8079	\$3,389	9,160	\$0.8079	\$7,400	13,330	\$10,769	
Margin BDU	9,160	9,160		\$0.4795	\$4,392	2,290	\$0.4795	\$1,098	6,870	\$0.4795	\$3,294	9,160	\$4,392	
Retail	20,458	20,458	0	\$0.3565	\$7,293	3,895	\$0.3565	\$1,389	16,563	\$0.3565	\$5,905	20,458	\$7,294	
Transportation	120,896	120,896	0	\$0.3565	\$43,099	2,888	\$0.3565	\$1,030	118,008	\$0.3565	\$42,070	120,896	\$43,100	
Total	141,354	141,354	0		\$65,553	6,783		\$6,866	134,571		\$58,669	141,354	\$65,555	
Subtotal Non Gas Revenues					\$65,553			\$6,866			\$58,669		\$65,555	
Commodity Gas Costs				\$11.3271	\$231,730		\$11.3271	\$44,119		\$11.3271	\$187,611		\$231,730	
MMT Gas Cost Charge				\$0.1500	\$18,134		\$0.1500	\$433		\$0.1500	\$17,701		\$18,134	
Subtotal Gas Revenues					\$249,864			\$44,552			\$205,312		\$249,864	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0		\$0.0000	\$0		\$0	
Revenue Adj.					\$0			\$0			\$0		\$0	
Total					\$315,417			\$51,438			\$263,981		\$315,419	(\$17,092)

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FEBRUARY 1, 2005 THROUGH JANUARY 31, 2006

	Volumes Billed at Tariff Rates Mcf	Weather Normalized Volumes Mcf	Weather Normalization Adjustments Mcf	Effective @ Feb 1, 2006 Rates	Weather Normalized Revenues at Current Rates	Winter Normalized Volumes Adj. Mcf	Proposed Rates	Normalized Revenues at Proposed Rates	Non Winter Normalized Volumes Adj. Mcf	Proposed Rates	Normalized Revenues at Proposed Rates	Normalized Volumes Adj. Mcf	Normalized Revenues at Proposed Rates	Increase
Intermediate Volume Industrial Trans Intrastate MMT														
Bills	2,497	2,497		\$149.00	\$372,053	881	\$201.91	\$177,883	1,616	\$201.91	\$326,287	2,497	\$504,170	
Administration Fees	2,497	2,497		\$70.0000	\$174,790	881	\$0.0000	\$0	1,616	\$0.0000	\$0	2,497	\$0	
All Volume	1,780,118	1,780,118	0	\$1.0375	\$1,846,872	857,840	\$1.0456	\$896,958	922,278	\$1.0456	\$964,334	1,780,118	\$1,861,292	
Total	1,780,118	1,780,118	0		\$2,393,715	857,840		\$1,074,841	922,278		\$1,290,621	1,780,118	\$2,385,462	
Subtotal Non Gas Revenues					\$2,393,715			\$1,074,841			\$1,290,621		\$2,385,462	
MMT Gas Cost Charge				\$0.1500	\$267,018		\$0.1500	\$128,676		\$0.1500	\$138,342		\$267,018	
Subtotal Gas Revenues					\$267,018			\$128,676			\$138,342		\$267,018	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0		\$0.0000	\$0		\$0	
Revenue Adj.					\$0			\$0			\$0		\$0	
Total					\$2,660,733			\$1,203,517			\$1,428,963		\$2,632,480	(\$28,253)
Intermediate Volume Industrial Trans Intrastate MMT E														
Bills	26	26		\$149.00	\$3,874	13	\$201.91	\$2,625	13	\$201.91	\$2,625	26	\$5,250	
Administration Fees	26	26		\$70.0000	\$1,820	13	\$0.0000	\$0	13	\$0.0000	\$0	26	\$0	
All Volume	6,183	6,183	0	\$1.0375	\$6,415	3,200	\$1.0456	\$3,346	2,983	\$1.0456	\$3,119	6,183	\$6,465	
Total	6,183	6,183	0		\$12,109	3,200		\$5,971	2,983		\$5,744	6,183	\$11,715	
Subtotal Non Gas Revenues					\$12,109			\$5,971			\$5,744		\$11,715	
Gas Adjustment Charge				(\$0.0059)	(\$36)		(\$0.0263)	(\$84)		\$0.0346	\$103		\$19	
Purchased Gas Demand Charge				\$0.0000	\$0		\$0.0000	\$0		\$0.0000	\$0		\$0	
MMT Gas Cost Charge				\$0.1500	\$927		\$0.1500	\$480		\$0.1500	\$447		\$927	
Subtotal Gas Revenues					\$891			\$396			\$550		\$946	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0		\$0.0000	\$0		\$0	
Revenue Adj.					\$0			\$0			\$0		\$0	
Total					\$13,000			\$6,367			\$6,294		\$12,661	(\$339)
Intermediate Volume Industrial Trans Interstate MMT														
Bills	473	473		\$149.00	\$70,477	108	\$201.91	\$21,806	365	\$201.91	\$73,697	473	\$95,503	
Administration Fees	473	473		\$70.0000	\$33,110	108	\$0.0000	\$0	365	\$0.0000	\$0	473	\$0	
All Volume	504,272	504,272	0	\$1.1224	\$565,995	245,487	\$1.0456	\$256,681	258,785	\$1.0456	\$270,586	504,272	\$527,267	
Total	504,272	504,272	0		\$669,582	245,487		\$278,487	258,785		\$344,283	504,272	\$622,770	
Subtotal Non Gas Revenues					\$669,582			\$278,487			\$344,283		\$622,770	
MMT Gas Cost Charge				\$0.1500	\$75,641		\$0.1500	\$36,823		\$0.1500	\$38,818		\$75,641	
Subtotal Gas Revenues					\$75,641			\$36,823			\$38,818		\$75,641	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0		\$0.0000	\$0		\$0	
Revenue Adj.					\$0			\$0			\$0		\$0	
Total					\$745,223			\$315,310			\$383,101		\$698,411	(\$46,812)
Intermediate Volume Industrial Trans Interstate MMT E														
Bills	4	4		\$149.00	\$596	2	\$201.91	\$404	2	\$201.91	\$404	4	\$808	
Administration Fees	4	4		\$70.0000	\$280	2	\$0.0000	\$0	2	\$0.0000	\$0	4	\$0	
All Volume	3,251	3,251	0	\$1.1224	\$3,649	3,079	\$1.0456	\$3,219	172	\$1.0456	\$180	3,251	\$3,399	
Total	3,251	3,251	0		\$4,525	3,079		\$3,623	172		\$584	3,251	\$4,207	
Subtotal Non Gas Revenues					\$4,525			\$3,623			\$584		\$4,207	
Gas Adjustment Charge				(\$0.0059)	(\$19)		(\$0.0263)	(\$81)		\$0.0346	\$6		(\$75)	
Purchased Gas Demand Charge				\$0.0000	\$0		\$0.0000	\$0		\$0.0000	\$0		\$0	
MMT Gas Cost Charge				\$0.1500	\$488		\$0.1500	\$462		\$0.1500	\$26		\$488	
Subtotal Gas Revenues					\$469			\$381			\$32		\$413	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0		\$0.0000	\$0		\$0	
Revenue Adj.					\$0			\$0			\$0		\$0	
Total					\$4,994			\$4,004			\$616		\$4,620	(\$374)

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
NORMALIZED VOLUMES AND REVENUE USING RATES IN EFFECT AND PROPOSED RATES (SEASONAL RATE DESIGN)
FEBRUARY 1, 2005 THROUGH JANUARY 31, 2006

	Volumes Billed at Tariff Rates Mcf	Weather Normalized Volumes Mcf	Weather Normalization Adjustments Mcf	Effective @ Feb 1, 2006 Rates	Weather Normalized Revenues at Current Rates	Winter Normalized Volumes Adj. Mcf	Proposed Rates	Normalized Revenues at Proposed Rates	Non Winter Normalized Volumes Adj. Mcf	Proposed Rates	Normalized Revenues at Proposed Rates	Normalized Volumes Adj. Mcf	Normalized Revenues at Proposed Rates	Increase
Intermediate Volume Industrial Trans Intrastate DMT														
Bills	223	223		\$149.00	\$33,227	74	\$201.91	\$14,941	149	\$201.91	\$30,085	223	\$45,026	
Administration Fees	223	223		\$70.0000	\$15,810	74	\$0.0000	\$0	149	\$0.0000	\$0	223	\$0	
All Volume	393,659	393,659	0	\$1.0375	\$408,421	168,987	\$1.0456	\$176,893	224,672	\$1.0456	\$234,917	393,659	\$411,610	
Total	393,659	393,659	0		\$457,258	168,987		\$191,834	224,672		\$265,002	393,659	\$456,636	
Subtotal Non Gas Revenues					\$457,258			\$191,834			\$265,002		\$456,636	
Subtotal Gas Revenues					\$0			\$0			\$0		\$0	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0		\$0.0000	\$0		\$0	
Revenue Adj.					\$0			\$0			\$0		\$0	
Total					\$457,258			\$191,834			\$265,002		\$456,636	(\$622)
Intermediate Volume Industrial Trans Interstate DMT														
Bills	0	0		\$149.00	\$0	0	\$201.91	\$0	0	\$201.91	\$0	0	\$0	
Administration Fees	0	0		\$70.0000	\$0	0	\$0.0000	\$0	0	\$0.0000	\$0	0	\$0	
All Volume	26,025	26,025	0	\$1.1224	\$29,210	8,915	\$1.0456	\$9,322	17,110	\$1.0456	\$17,890	26,025	\$27,212	
Total	26,025	26,025	0		\$29,210	8,915		\$9,322	17,110		\$17,890	26,025	\$27,212	
Subtotal Non Gas Revenues					\$29,210			\$9,322			\$17,890		\$27,212	
Subtotal Gas Revenues					\$0			\$0			\$0		\$0	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0		\$0.0000	\$0		\$0	
Revenue Adj.					\$0			\$0			\$0		\$0	
Total					\$29,210			\$9,322			\$17,890		\$27,212	(\$1,998)
MIS SATC														
Bills	36	36		\$149.00	\$5,364	12	\$201.91	\$2,423	24	\$201.91	\$4,846	36	\$7,269	
0-100	2,000	2,000	0	\$1.4737	\$2,947	1,049	\$1.4664	\$1,538	951	\$1.4664	\$1,395	2,000	\$2,933	
100-2000	2,979	2,979	0	\$1.0917	\$3,252	2,087	\$1.0844	\$2,263	892	\$1.0844	\$967	2,979	\$3,230	
Over 2000	0	0	0	\$0.7927	\$0	0	\$0.7854	\$0	0	\$0.7854	\$0	0	\$0	
Total	4,979	4,979	0		\$11,563	3,136		\$6,224	1,843		\$7,208	4,979	\$13,432	
Customer Education Rider				\$0.0001	\$0		\$0.0001	\$0		\$0.0001	\$0		\$0	
Subtotal Non Gas Revenues					\$11,563			\$6,224			\$7,208		\$13,432	
Distribution Charge				\$0.3078	\$1,533		\$0.4632	\$1,453		\$0.0000	\$0		\$1,453	
Purchased Gas Demand Charge				\$0.0000	\$0		\$0.0000	\$0		\$0.0000	\$0		\$0	
Subtotal Gas Revenues					\$1,533			\$1,453			\$0		\$1,453	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0		\$0.0000	\$0		\$0	
Revenue Adj.					\$0			\$0			\$0		\$0	
Total					\$13,096			\$7,677			\$7,208		\$14,885	\$1,789
Total IVIS	3,128,959	3,165,950	36,991		\$9,218,373	1,481,910		\$4,903,857	1,684,040		\$4,444,341	3,165,950	\$9,348,199	\$112,732

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
NORMALIZED VOLUMES AND REVENUE USING RATES IN EFFECT AND PROPOSED RATES (NON SEASONAL RATE DESIGN)
FEBRUARY 1, 2005 THROUGH JANUARY 31, 2006

Exhibit No. 3
Witness: Truitt
Schedule 2-A
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	Volumes Billed at Tariff Rates Mcf	Weather Normalized Volumes Mcf	Weather Normalization Adjustments Mcf	Effective @ Feb 1, 2006 Rates	Weather Normalized Revenues at Current Rates	Normalized Volumes Adj. Mcf	Proposed Rates	Normalized Revenues at Proposed Rates	Increase
Residential									
Bills	2,215,644	2,215,644		\$12.00	\$26,587,728	2,215,644	\$20.64	\$45,730,892	
0-5	7,997,978	8,081,483	83,505	\$2.7673	\$22,383,888	8,081,483	\$2.3787	\$19,223,424	
Over 5	11,109,152	10,939,016	(170,136)	\$1.9456	\$21,282,950	10,939,016	\$1.5588	\$17,029,860	
Total	19,107,130	19,020,499	(86,631)		\$70,234,566	19,020,499		\$81,984,176	
LIRA Rider				\$0.4557	\$8,667,641		\$0.5808	\$11,043,302	
Merchant Function Charge				\$0.0000	\$0		\$0.3909	\$7,435,113	
Customer Education Rider				\$0.0001	\$1,902		\$0.0001	\$1,902	
Subtotal Non Gas Revenues					\$78,904,109			\$100,484,493	
Distribution Charge				\$0.3078	\$5,854,510		\$0.3078	\$5,854,510	
Natural Gas Supply Charge				\$12.7413	\$242,345,884		\$12.7413	\$242,345,884	
Gas Adjustment Charge				(\$0.0059)	(\$112,221)		(\$0.0059)	(\$112,221)	
Subtotal Gas Revenues					\$248,088,173			\$248,088,173	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0	
Revenue Adj.				0.00015858	\$5,1854		0.015886%	\$55,273	
Total					\$327,044,136			\$348,607,939	\$21,563,803
LIRA - 10% Discount									
Bills	33,219	33,219		\$12.00	\$398,628	33,219	\$20.64	\$685,640	
0-5	128,864	126,142	(2,722)	\$2.7673	\$349,073	126,142	\$2.3787	\$300,054	
Over 5	209,332	206,886	(2,446)	\$1.9456	\$402,517	206,886	\$1.5588	\$322,080	
Total	338,196	333,028	(5,168)		\$1,150,218	333,028		\$1,307,774	
Customer Education Rider				\$0.0001	\$33		\$0.0001	\$33	
Merchant Function Charge				\$0.0000	\$0		\$0.3909	\$130,181	
Subtotal Non Gas Revenues					\$1,150,251			\$1,437,988	
Distribution Charge				\$0.3078	\$102,506		\$0.3078	\$102,506	
Natural Gas Supply Charge				\$12.7413	\$4,243,210		\$12.7413	\$4,243,210	
Gas Adjustment Charge				(\$0.0059)	(\$1,965)		(\$0.0059)	(\$1,965)	
Subtotal Gas Revenues					\$4,343,751			\$4,343,751	
LIRA Discount				-10.00%	(\$549,400)		-10.00%	(\$578,174)	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0	
Revenue Adj.				-0.000396173	(\$1,959)		-0.03962%	(\$2,062)	
Total					\$4,942,643			\$5,201,503	\$258,860
LIRA - 20% Discount									
Bills	9,573	9,573		\$12.00	\$114,876	9,573	\$20.64	\$197,587	
0-5	35,274	34,698	(576)	\$2.7673	\$96,020	34,698	\$2.3787	\$82,636	
Over 5	51,064	51,435	371	\$1.9456	\$100,072	51,435	\$1.5588	\$80,074	
Total	86,338	86,133	(205)		\$310,968	86,133		\$380,197	
Customer Education Rider				\$0.0001	\$9		\$0.0001	\$9	
Merchant Function Charge				\$0.0000	\$0		\$0.3909	\$33,669	
Subtotal Non Gas Revenues					\$310,977			\$393,875	
Distribution Charge				\$0.3078	\$28,512		\$0.3078	\$28,512	
Natural Gas Supply Charge				\$12.7413	\$1,097,446		\$12.7413	\$1,097,446	
Gas Adjustment Charge				(\$0.0059)	(\$508)		(\$0.0059)	(\$508)	
Subtotal Gas Revenues					\$1,123,450			\$1,123,450	
LIRA Discount				-20.00%	(\$286,885)		-20.00%	(\$303,465)	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0	
Revenue Adj.				-0.000396173	(\$455)		-0.03962%	(\$481)	
Total					\$1,147,087			\$1,213,379	\$66,292
LIRA - 30% Discount									
Bills	10,804	10,804		\$12.00	\$129,648	10,804	\$20.64	\$222,995	
0-5	41,884	41,162	(702)	\$2.7673	\$113,908	41,162	\$2.3787	\$97,912	
Over 5	69,935	70,928	993	\$1.9456	\$137,998	70,928	\$1.5588	\$110,421	
Total	111,799	112,090	291		\$381,554	112,090		\$431,328	
Customer Education Rider				\$0.0001	\$11		\$0.0001	\$11	
Merchant Function Charge				\$0.0000	\$0		\$0.3909	\$43,816	
Subtotal Non Gas Revenues					\$381,565			\$475,155	
Distribution Charge				\$0.3078	\$34,501		\$0.3078	\$34,501	
Natural Gas Supply Charge				\$12.7413	\$1,428,172		\$12.7413	\$1,428,172	
Gas Adjustment Charge				(\$0.0059)	(\$661)		(\$0.0059)	(\$661)	
Subtotal Gas Revenues					\$1,462,012			\$1,462,012	
LIRA Discount				-30.00%	(\$553,073)		-30.00%	(\$581,150)	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0	
Revenue Adj.				-0.000396173	(\$511)		-0.03962%	(\$537)	
Total					\$1,289,993			\$1,355,480	\$65,487
LIRA - 40% Discount									
Bills	13,774	13,774		\$12.00	\$165,288	13,774	\$20.64	\$284,295	
0-5	51,703	50,962	(741)	\$2.7673	\$141,027	50,962	\$2.3787	\$121,223	
Over 5	78,247	78,817	1,570	\$1.9456	\$155,292	78,817	\$1.5588	\$124,259	
Total	129,950	130,779	829		\$461,607	130,779		\$529,777	
Customer Education Rider				\$0.0001	\$13		\$0.0001	\$13	
Merchant Function Charge				\$0.0000	\$0		\$0.3909	\$51,122	
Subtotal Non Gas Revenues					\$461,620			\$580,912	
Distribution Charge				\$0.3078	\$40,254		\$0.3078	\$40,254	
Natural Gas Supply Charge				\$12.7413	\$1,686,294		\$12.7413	\$1,686,294	
Gas Adjustment Charge				(\$0.0059)	(\$772)		(\$0.0059)	(\$772)	
Subtotal Gas Revenues					\$1,705,776			\$1,705,776	
LIRA Discount				-40.00%	(\$866,958)		-40.00%	(\$914,675)	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0	
Revenue Adj.				-0.000396173	(\$515)		-0.03962%	(\$544)	
Total					\$1,299,823			\$1,371,468	\$71,646

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISION
 NORMALIZED VOLUMES AND REVENUE USING RATES IN EFFECT AND PROPOSED RATES (NON SEASONAL RATE DESIGN)
 FEBRUARY 1, 2005 THROUGH JANUARY 31, 2006

	Volumes Billed at Tariff Rates Mcf	Weather Normalized Volumes Mcf	Weather Normalization Adjustments Mcf	Effective @ Feb 1, 2006 Rates	Weather Normalized Revenues at Current Rates	Normalized Volumes Adj. Mcf	Proposed Rates	Normalized Revenues at Proposed Rates	Increase
LIRA - 50% Discount									
Bills	17,302	17,302		\$12.00	\$207,624	17,302	\$20.64	\$357,113	
0-5	65,707	64,846	(861)	\$2.7673	\$179,448	64,846	\$2.3787	\$154,249	
Over 5	101,876	103,027	1,351	\$1.9456	\$200,449	103,027	\$1.5568	\$160,392	
Total	167,383	167,873	490		\$587,521	167,873		\$671,754	
Customer Education Rider				\$0.0001	\$17		\$0.0001	\$17	
Merchant Function Charge				\$0.0000	\$0		\$0.3909	\$65,622	
Subtotal Non Gas Revenues					\$587,538			\$737,393	
Distribution Charge				\$0.3078	\$51,671		\$0.3078	\$51,671	
Natural Gas Supply Charge				\$12.7413	\$2,138,920		\$12.7413	\$2,138,920	
Gas Adjustment Charge				(\$0.0059)	(\$990)		(\$0.0059)	(\$990)	
Subtotal Gas Revenues					\$2,189,601			\$2,189,601	
LIRA Discount				-50.00%	(\$1,388,570)		-50.00%	(\$1,463,497)	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0	
Revenue Adj.				-0.000396173	(\$550)		-0.03962%	(\$580)	
Total					\$1,388,019			\$1,462,917	\$74,898
LIRA - 60% Discount									
Bills	25,075	25,075		\$12.00	\$300,900	25,075	\$20.64	\$517,548	
0-5	100,298	98,420	(1,878)	\$2.7673	\$272,358	98,420	\$2.3787	\$234,112	
Over 5	173,300	177,090	3,790	\$1.9456	\$344,546	177,090	\$1.5568	\$275,694	
Total	273,598	275,510	1,912		\$917,804	275,510		\$1,027,354	
Customer Education Rider				\$0.0001	\$28		\$0.0001	\$28	
Merchant Function Charge				\$0.0000	\$0		\$0.3909	\$107,697	
Subtotal Non Gas Revenues					\$917,832			\$1,135,079	
Distribution Charge				\$0.3078	\$84,802		\$0.3078	\$84,802	
Natural Gas Supply Charge				\$12.7413	\$3,510,356		\$12.7413	\$3,510,356	
Gas Adjustment Charge				(\$0.0059)	(\$1,828)		(\$0.0059)	(\$1,828)	
Subtotal Gas Revenues					\$3,593,532			\$3,593,532	
LIRA Discount				-60.00%	(\$2,708,818)		-60.00%	(\$2,837,167)	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0	
Revenue Adj.				-0.000396173	(\$715)		-0.03962%	(\$749)	
Total					\$1,803,831			\$1,890,695	\$86,864
LIRA - 70% Discount									
Bills	1,059	1,059		\$12.00	\$12,708	1,059	\$20.64	\$21,858	
0-5	4,885	4,830	(35)	\$2.7673	\$13,368	4,830	\$2.3787	\$11,489	
Over 5	11,376	12,676	1,300	\$1.9456	\$24,662	12,676	\$1.5568	\$19,734	
Total	16,241	17,506	1,265		\$50,738	17,506		\$53,081	
Customer Education Rider				\$0.0001	\$2		\$0.0001	\$2	
Merchant Function Charge				\$0.0000	\$0		\$0.3909	\$6,843	
Subtotal Non Gas Revenues					\$50,738			\$59,928	
Distribution Charge				\$0.3078	\$5,388		\$0.3078	\$5,388	
Natural Gas Supply Charge				\$12.7413	\$223,049		\$12.7413	\$223,049	
Gas Adjustment Charge				(\$0.0059)	(\$103)		(\$0.0059)	(\$103)	
Subtotal Gas Revenues					\$228,334			\$228,334	
LIRA Discount				-70.00%	(\$195,350)		-70.00%	(\$201,782)	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0	
Revenue Adj.				-0.000396173	(\$33)		-0.03962%	(\$34)	
Total					\$83,689			\$86,444	\$2,755
Residential No E									
Bills	8	8		\$12.00	\$96	8	\$20.64	\$165	
0-5	41	41	0	\$2.7673	\$113	41	\$2.3787	\$98	
Over 5	813	813	0	\$1.9456	\$1,582	813	\$1.5568	\$1,268	
Total	854	854	0		\$1,791	854		\$1,529	
LIRA Rider				\$0.4557	\$389		\$0.5806	\$496	
Merchant Function Charge				\$0.0000	\$0		\$0.3909	\$334	
Customer Education Rider				\$0.0001	\$0		\$0.0001	\$0	
Subtotal Non Gas Revenues					\$2,180			\$2,359	
Distribution Charge				\$0.3078	\$263		\$0.3078	\$263	
Natural Gas Supply Charge				\$12.7413	\$10,881		\$12.7413	\$10,881	
Gas Adjustment Charge				\$0.0000	\$0		\$0.0000	\$0	
Subtotal Gas Revenues					\$11,144			\$11,144	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0	
Revenue Adj.				0	\$0		0.0000%	\$0	
Total					\$13,324			\$13,503	\$179
Residential Sales	20,231,489	20,144,272	(87,217)		\$339,012,645	20,144,272		\$361,203,328	\$22,190,683
Residential Transportation									
Bills	449	449		\$12.00	\$5,388	449	\$20.64	\$9,287	
Administration Fees	449	449		\$12.1000	\$5,433	449	\$0.0000	\$0	
All Volume	48,739	48,739	0	\$2.2700	\$110,638	48,739	\$2.6088	\$127,150	
Total	48,739	48,739	0		\$121,459	48,739		\$136,417	
LIRA Rider				\$0.4557	\$22,210		\$0.5806	\$28,298	
Customer Education Rider				\$0.0001	\$5		\$0.0001	\$5	
Subtotal Non Gas Revenues					\$143,674			\$164,720	
MMT Gas Cost Charge				\$0.1500	\$7,311		\$0.1500	\$7,311	
Subtotal Gas Revenues					\$7,311			\$7,311	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0	
Revenue Adj.					\$0			\$0	
Total					\$150,985			\$172,031	\$21,046

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISION
 NORMALIZED VOLUMES AND REVENUE USING RATES IN EFFECT AND PROPOSED RATES (NON SEASONAL RATE DESIGN)
 FEBRUARY 1, 2005 THROUGH JANUARY 31, 2006

	Volumes Billed at Tariff Rates Mcf	Weather Normalized Volumes Mcf	Weather Normalization Adjustments Mcf	Effective @ Feb 1, 2006 Rates	Weather Normalized Revenues at Current Rates	Normalized Volumes Adj. Mcf	Proposed Rates	Normalized Revenues at Proposed Rates	Increase
Residential Transportation E									
Bills	17	17		\$12.00	\$204	17	\$20.64	\$351	
Administration Fees	17	17		\$12,1000	\$208	17	\$0.0000	\$0	
All Volume	1,640	1,640	0	\$2,2700	\$3,723	1,640	\$2,8088	\$4,278	
Total	1,640	1,640	0		\$4,133	1,640		\$4,629	
LIRA Rider				\$0.4557	\$747		\$0.5806	\$952	
Customer Education Rider				\$0.0001	\$0		\$0.0001	\$0	
Subtotal Non Gas Revenues					\$4,880			\$5,581	
Gas Adjustment Charge				(\$0.0059)	(\$10)		(\$0.0059)	(\$10)	
MMT Gas Cost Charge				\$0.1500	\$246		\$0.1500	\$246	
Subtotal Gas Revenues					\$236			\$236	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0	
Revenue Adj.					\$0			\$0	
Total					\$5,118			\$5,817	\$701
Residential SATC									
Bills	310	310		\$12.00	\$3,720	310	\$20.64	\$6,398	
0-5	1,128	1,128	0	\$2,7873	\$3,122	1,128	\$2,3787	\$2,683	
Over 5	22,724	22,724	0	\$1,9458	\$44,212	22,724	\$1,5568	\$35,377	
Total	23,862	23,862	0		\$51,054	23,862		\$44,458	
LIRA Rider				\$0.4557	\$10,869		\$0.5806	\$13,848	
Customer Education Rider				\$0.0001	\$2		\$0.0001	\$2	
Subtotal Non Gas Revenues					\$61,925			\$58,308	
Distribution Charge				\$0.3078	\$7,342		\$0.3078	\$7,342	
Subtotal Gas Revenues					\$7,342			\$7,342	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0	
Revenue Adj.					\$0			\$0	
Total					\$89,267			\$65,650	
Residential Transportation	74,231	74,231	0		\$225,368	74,231		\$243,498	\$18,130
Total Residential	20,305,720	20,218,503	(87,217)		\$339,238,013	20,218,503		\$361,448,826	\$22,208,813
Small Commercial LE250									
Bills	108,367	108,367		\$17.00	\$1,808,239	108,367	\$27.50	\$2,925,093	
0-5	320,145	350,510	30,365	\$2,6041	\$912,783	350,510	\$2,5129	\$880,797	
Over 5	659,985	638,987	(21,018)	\$2,2994	\$1,469,241	638,987	\$2,2069	\$1,410,136	
Total	988,130	988,477	9,347		\$4,190,243	988,477		\$5,216,026	
Customer Education Rider				\$0.0001	\$99		\$0.0001	\$99	
Merchant Function Charge				\$0.0000	\$0		\$0.3909	\$386,787	
Subtotal Non Gas Revenues					\$4,190,342			\$5,602,912	
Distribution Charge				\$0.3078	\$304,581		\$0.3078	\$304,581	
Natural Gas Supply Charge				\$12,7413	\$12,607,223		\$12,7413	\$12,607,223	
Gas Adjustment Charge				(\$0.0059)	(\$5,838)		(\$0.0059)	(\$5,838)	
Subtotal Gas Revenues					\$12,905,948			\$12,905,948	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0	
Revenue Adj.				-0.00001918	(\$328)		-0.00001918	(\$355)	
Total					\$17,095,960			\$19,508,503	\$1,412,543
Small Public Authority LE250									
Bills	6,572	6,572		\$17.00	\$111,724	6,572	\$27.50	\$180,730	
0-5	20,018	20,981	963	\$2,6041	\$54,637	20,981	\$2,5129	\$52,723	
Over 5	41,916	38,112	(3,804)	\$2,2994	\$87,635	38,112	\$2,2069	\$84,109	
Total	61,934	59,093	(2,841)		\$253,996	59,093		\$317,562	
Customer Education Rider				\$0.0001	\$6		\$0.0001	\$6	
Merchant Function Charge				\$0.0000	\$0		\$0.3909	\$23,099	
Subtotal Non Gas Revenues					\$254,002			\$340,667	
Distribution Charge				\$0.3078	\$18,189		\$0.3078	\$18,189	
Natural Gas Supply Charge				\$12,7413	\$752,922		\$12,7413	\$752,922	
Gas Adjustment Charge				(\$0.0059)	(\$349)		(\$0.0059)	(\$349)	
Subtotal Gas Revenues					\$770,762			\$770,762	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0	
Revenue Adj.				-0.00001918	(\$20)		-0.00001918	(\$21)	
Total					\$1,024,744			\$1,111,408	\$86,664
Small Commercial LE250 Trans									
Bills	19	19		\$17.00	\$323	19	\$27.50	\$523	
Administration Fees	19	19		\$70,0000	\$1,330	19	\$0.00	\$0	
All Volume	167	167	0	\$2,5435	\$425	167	\$3,2407	\$541	
Total	167	167	0		\$2,078	167		\$1,064	
Customer Education Rider				\$0.0001	\$0		\$0.0001	\$0	
Subtotal Non Gas Revenues					\$2,078			\$1,064	
MMT Gas Cost Charge				\$0.1500	\$25		\$0.1500	\$25	
Subtotal Gas Revenues					\$25			\$25	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0	
Revenue Adj.					\$0			\$0	
Total					\$2,103			\$1,089	(\$1,014)

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
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FEBRUARY 1, 2005 THROUGH JANUARY 31, 2006

	Volumes Billed at Tariff Rates Mcf	Weather Normalized Volumes Mcf	Weather Normalization Adjustments Mcf	Effective @ Feb 1, 2006 Rates	Weather Normalized Revenues at Current Rates	Normalized Volumes Adj. Mcf	Proposed Rates	Normalized Revenues at Proposed Rates	Increase
Small Commercial LE250 SATC									
Bills	33	33		\$17.00	\$581	33	\$27.50	\$908	
0-5	85	95	0	\$2.6041	\$247	95	\$2.5129	\$239	
Over 5	199	199	0	\$2.2994	\$458	199	\$2.2069	\$439	
Total	294	294	0		\$1,286	294		\$1,586	
Customer Education Rider				\$0.0001	\$0		\$0.0001	\$0	
Subtotal Non Gas Revenues					\$1,286			\$1,586	
Distribution Charge				\$0.3078	\$90		\$0.3078	\$90	
Subtotal Gas Revenues					\$90			\$90	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0	
Revenue Adj.					\$0			\$0	\$0
Total					\$1,356			\$1,678	\$320
Small Commercial LE250 SATC E									
Bills	41	41		\$17.00	\$697	41	\$27.50	\$1,128	
0-5	101	101	0	\$2.6041	\$283	101	\$2.5129	\$254	
Over 5	95	95	0	\$2.2994	\$218	95	\$2.2069	\$210	
Total	196	196	0		\$1,178	196		\$1,592	
Customer Education Rider				\$0.0001	\$0		\$0.0001	\$0	
Subtotal Non Gas Revenues					\$1,178			\$1,592	
Gas Adjustment Charge				(\$0.0059)	(\$1)		(\$0.0059)	(\$1)	
Distribution Charge				\$0.3078	\$90		\$0.3078	\$90	
Subtotal Gas Revenues					\$59			\$59	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0	
Revenue Adj.					\$0			\$0	\$0
Total					\$1,237			\$1,651	\$414
Total Small Comm/PA LE250	1,042,721	1,049,227	6,508		18,125,400	1,049,227		19,824,327	1,498,927
Small Commercial GT250									
Bills	47,227	47,227		\$26.50	\$1,251,516	47,227	\$35.50	\$1,678,559	
0-20	671,071	678,240	7,169	\$1.9583	\$1,328,197	678,240	\$2.3712	\$1,608,243	
Over 20	1,124,921	1,125,834	913	\$1.8271	\$2,057,011	1,125,834	\$2.2057	\$2,483,252	
Total	1,795,992	1,804,074	8,082		\$4,636,724	1,804,074		\$5,768,054	
Customer Education Rider				\$0.0001	\$180		\$0.0001	\$180	
Merchant Function Charge				\$0.0000	\$0		\$0.3909	\$705,213	
Subtotal Non Gas Revenues					\$4,636,904			\$6,473,447	
Distribution Charge				\$0.3078	\$555,294		\$0.3078	\$555,294	
Natural Gas Supply Charge				\$12.7413	\$22,986,248		\$12.7413	\$22,986,248	
Gas Adjustment Charge				(\$0.0059)	(\$10,644)		(\$0.0059)	(\$10,644)	
Subtotal Gas Revenues					\$23,530,898			\$23,530,898	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0	
Revenue Adj.				-0.00024635	(\$8,939)		-0.00024635	(\$7,392)	
Total					\$28,180,863			\$29,996,953	\$1,836,090
Small Commercial GT250 No E									
Bills	27	27		\$26.50	\$718	27	\$35.50	\$959	
0-20	190	190	0	\$1.9583	\$372	190	\$2.3712	\$451	
Over 20	226	226	0	\$1.8271	\$413	226	\$2.2057	\$498	
Total	416	416	0		\$1,501	416		\$1,908	
Customer Education Rider				\$0.0001	\$0		\$0.0001	\$0	
Merchant Function Charge				\$0.0000	\$0		\$0.3909	\$183	
Subtotal Non Gas Revenues					\$1,501			\$2,071	
Distribution Charge				\$0.3078	\$128		\$0.3078	\$128	
Natural Gas Supply Charge				\$12.7413	\$5,300		\$12.7413	\$5,300	
Gas Adjustment Charge				\$0.0000	\$0		\$0.0000	\$0	
Subtotal Gas Revenues					\$5,428			\$5,428	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0	
Revenue Adj.				0	\$0		0	\$0	
Total					\$6,929			\$7,499	\$570
Small Public Authority GT250									
Bills	4,139	4,139		\$26.50	\$109,684	4,139	\$35.50	\$146,935	
0-20	55,506	57,856	2,350	\$1.9583	\$113,299	57,856	\$2.3712	\$137,188	
Over 20	99,958	92,195	(7,763)	\$1.8271	\$168,449	92,195	\$2.2057	\$203,355	
Total	155,464	150,051	(5,413)		\$391,432	150,051		\$487,478	
Customer Education Rider				\$0.0001	\$15		\$0.0001	\$15	
Merchant Function Charge				\$0.0000	\$0		\$0.3909	\$58,655	
Subtotal Non Gas Revenues					\$391,447			\$546,148	
Distribution Charge				\$0.3078	\$48,186		\$0.3078	\$48,186	
Natural Gas Supply Charge				\$12.7413	\$1,911,845		\$12.7413	\$1,911,845	
Gas Adjustment Charge				(\$0.0059)	(\$885)		(\$0.0059)	(\$885)	
Subtotal Gas Revenues					\$1,957,146			\$1,957,146	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0	
Revenue Adj.				-0.00024635	(\$579)		-0.00024635	(\$617)	
Total					\$2,348,014			\$2,502,677	\$154,663

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
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NORMALIZED VOLUMES AND REVENUE USING RATES IN EFFECT AND PROPOSED RATES (NON SEASONAL RATE DESIGN)
FEBRUARY 1, 2005 THROUGH JANUARY 31, 2006

Exhibit No. 3
Witness: Truitt
Schedule 2-A
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	Volumes Billed at Tariff Rates Mcf	Weather Normalized Volumes Mcf	Weather Normalization Adjustments Mcf	Effective @ Feb 1, 2006 Rates	Weather Normalized Revenues at Current Rates	Normalized Volumes Adj. Mcf	Proposed Rates	Normalized Revenues at Proposed Rates	Increase
Small Public Authority GT250 No E									
Bills	0	0		\$26.50	\$0	0	\$35.50	\$0	
0-20	122	122	0	\$1.9583	\$239	122	\$2.3712	\$289	
Over 20	464	464	0	\$1.8271	\$848	464	\$2.2057	\$1,023	
Total	586	586	0		\$1,087	586		\$1,312	
Customer Education Rider				\$0.0001	\$0		\$0.0001	\$0	
Merchant Function Charge				\$0.0000	\$0		\$0.3909	\$229	
Subtotal Non Gas Revenues					\$1,087			\$1,541	
Distribution Charge				\$0.3078	\$180		\$0.3078	\$180	
Natural Gas Supply Charge				\$12.7413	\$7,466		\$12.7413	\$7,466	
Gas Adjustment Charge				\$0.0000	\$0		\$0.0000	\$0	
Subtotal Gas Revenues					\$7,646			\$7,646	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0	
Revenue Adj.				0	\$0		0	\$0	
Total					\$8,733			\$9,187	\$454
Small Commercial GT250 Trans									
Bills	452	452		\$26.50	\$11,978	452	\$35.50	\$16,048	
Administration Fees	452	452		\$70.0000	\$31,640	452	\$0.0000	\$0	
All Volume	28,847	28,847	0	\$1.9783	\$57,068	28,847	\$2.6918	\$77,650	
Total	28,847	28,847	0		\$100,686	28,847		\$93,699	
Customer Education Rider				\$0.0001	\$3		\$0.0001	\$3	
Subtotal Non Gas Revenues					\$100,689			\$93,699	
MMT Gas Cost Charge				\$0.1500	\$4,327		\$0.1500	\$4,327	
Subtotal Gas Revenues					\$4,327			\$4,327	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0	
Revenue Adj.					\$0			\$0	
Total					\$105,016			\$98,026	(\$6,990)
Small Commercial GT250 Trans E									
Bills	13	13		\$26.50	\$345	13	\$35.50	\$462	
Administration Fees	13	13		\$70.0000	\$910	13	\$0.0000	\$0	
All Volume	2,418	2,418	0	\$1.9783	\$4,784	2,418	\$2.6918	\$6,509	
Total	2,418	2,418	0		\$8,039	2,418		\$6,971	
Customer Education Rider				\$0.0001	\$0		\$0.0001	\$0	
Subtotal Non Gas Revenues					\$8,039			\$6,971	
Gas Adjustment Charge				(\$0.0059)	(\$14)		(\$0.0059)	(\$14)	
MMT Gas Cost Charge				\$0.1500	\$363		\$0.1500	\$363	
Subtotal Gas Revenues					\$349			\$349	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0	
Revenue Adj.					\$0			\$0	
Total					\$6,388			\$7,320	\$932
Small Public Authority GT250 Trans									
Bills	136	136		\$26.50	\$3,604	136	\$35.50	\$4,828	
Administration Fees	136	136		\$70.0000	\$9,520	136	\$0.00	\$0	
All Volume	8,626	8,626	0	\$1.9783	\$17,065	8,626	\$2.6918	\$23,219	
Total	8,626	8,626	0		\$30,189	8,626		\$28,047	
Customer Education Rider				\$0.0001	\$1		\$0.0001	\$1	
Subtotal Non Gas Revenues					\$30,190			\$28,048	
MMT Gas Cost Charge				\$0.1500	\$1,294		\$0.1500	\$1,294	
Subtotal Gas Revenues					\$1,294			\$1,294	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0	
Revenue Adj.					\$0			\$0	
Total					\$31,484			\$29,342	(\$2,142)
Small Commercial GT250 SATC									
Bills	169	169		\$26.50	\$4,479	169	\$35.50	\$6,000	
0-20	2,816	2,816	0	\$1.9583	\$5,515	2,816	\$2.3712	\$6,677	
Over 20	6,660	6,660	0	\$1.8271	\$12,168	6,660	\$2.2057	\$14,690	
Total	9,476	9,476	0		\$22,162	9,476		\$27,367	
Customer Education Rider				\$0.0001	\$1		\$0.0001	\$1	
Subtotal Non Gas Revenues					\$22,163			\$27,368	
Distribution Charge				\$0.3078	\$2,917		\$0.3078	\$2,917	
Subtotal Gas Revenues					\$2,917			\$2,917	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0	
Revenue Adj.					\$0			\$0	
Total					\$25,080			\$30,285	\$5,205
Small Commercial GT250 SATC E									
Bills	26	26		\$26.50	\$689	26	\$35.50	\$923	
0-20	178	178	0	\$1.9583	\$349	178	\$2.3712	\$422	
Over 20	795	795	0	\$1.8271	\$1,453	795	\$2.2057	\$1,754	
Total	973	973	0		\$2,491	973		\$3,099	
Customer Education Rider				\$0.0001	\$1		\$0.0001	\$1	
Subtotal Non Gas Revenues					\$2,492			\$3,100	
Gas Adjustment Charge				(\$0.0059)	(\$6)		(\$0.0059)	(\$6)	
Distribution Charge				\$0.3078	\$2,917		\$0.3078	\$2,917	
Subtotal Gas Revenues					\$2,911			\$2,911	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0	
Revenue Adj.					\$0			\$0	
Total					\$5,403			\$8,011	\$608

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
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 FEBRUARY 1, 2005 THROUGH JANUARY 31, 2006

	Volumes Billed at Tariff Rates Mcf	Weather Normalized Volumes Mcf	Weather Normalization Adjustments Mcf	Effective @ Feb 1, 2006 Rates	Weather Normalized Revenues at Current Rates	Normalized Volumes Adj. Mcf	Proposed Rates	Normalized Revenues at Proposed Rates	Increase
Small Public Authority GT250 SATC									
Bills	38	38		\$26.50	\$1,007	38	\$35.50	\$1,349	
0-20	524	524	0	\$1.9583	\$1,026	524	\$2.3712	\$1,243	
Over 20	798	798	0	\$1.8271	\$1,458	798	\$2.2057	\$1,760	
Total	1,322	1,322	0		\$3,491	1,322		\$4,352	
Customer Education Rider				\$0.0001	\$0		\$0.0001	\$0	
Subtotal Non Gas Revenues					\$3,491			\$4,352	
Distribution Charge				\$0.3078	\$407		\$0.3078	\$407	
Subtotal Gas Revenues					\$407			\$407	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0	
Revenue Adj.					\$0			\$0	
Total					\$3,898			\$4,759	\$861
Total Small Comm/WPA GT250									
	2,004,120	2,008,789	2,669		30,701,808	2,008,789		32,692,058	\$1,990,250
Large Commercial									
Bills	14,739	14,739		\$121.01	\$1,783,586	14,739	\$121.01	\$1,783,586	
0-300	1,126,091	1,124,455	(1,636)	\$1.2753	\$1,434,017	1,124,455	\$2.0976	\$2,358,657	
300-2000	326,816	352,737	25,921	\$1.1802	\$418,300	352,737	\$1.9391	\$683,992	
Over 2000	17,331	19,572	2,241	\$1.0059	\$18,887	19,572	\$1.6487	\$32,268	
Total	1,470,238	1,496,764	26,526		\$3,653,670	1,496,764		\$4,858,483	
Customer Education Rider				\$0.0001	\$150		\$0.0001	\$150	
Merchant Function Charge				\$0.0000	\$0		\$0.3909	\$585,085	
Subtotal Non Gas Revenues					\$3,653,720			\$5,443,718	
Distribution Charge				\$0.3078	\$460,704		\$0.3078	\$460,704	
Natural Gas Supply Charge				\$12.7413	\$19,070,719		\$12.7413	\$19,070,719	
Gas Adjustment Charge				(\$0.0059)	(\$8,831)		(\$0.0059)	(\$8,831)	
Subtotal Gas Revenues					\$19,522,592			\$19,522,592	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0	
Revenue Adj.				0	\$0		0	\$0	
Total					\$23,176,312			\$24,966,310	\$1,789,998
Large Commercial No E									
Bills	30	30		\$121.01	\$3,630	30	\$121.01	\$3,630	
0-300	7,256	7,256	0	\$1.2753	\$9,254	7,256	\$2.0976	\$15,220	
300-2000	2,106	2,106	0	\$1.1802	\$2,488	2,106	\$1.9391	\$4,084	
Over 2000	0	0	0	\$1.0059	\$0	0	\$1.6487	\$0	
Total	9,382	9,362	0		\$15,370	9,362		\$22,934	
Customer Education Rider				\$0.0001	\$1		\$0.0001	\$1	
Merchant Function Charge				\$0.0000	\$0		\$0.3909	\$3,660	
Subtotal Non Gas Revenues					\$15,371			\$26,595	
Distribution Charge				\$0.3078	\$2,882		\$0.3078	\$2,882	
Natural Gas Supply Charge				\$12.7413	\$119,284		\$12.7413	\$119,284	
Gas Adjustment Charge				\$0.0000	\$0		\$0.0000	\$0	
Subtotal Gas Revenues					\$122,166			\$122,166	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0	
Revenue Adj.				0	\$0		0	\$0	
Total					\$137,537			\$148,761	\$11,224
Large Public Authority									
Bills	4,732	4,732		\$121.01	\$572,619	4,732	\$121.01	\$572,619	
0-300	273,953	277,582	3,609	\$1.2753	\$353,975	277,562	\$2.0976	\$582,214	
300-2000	45,783	52,196	6,413	\$1.1802	\$61,602	52,196	\$1.9391	\$101,213	
Over 2000	1,716	1,980	264	\$1.0059	\$1,992	1,980	\$1.6487	\$3,264	
Total	321,452	331,738	10,286		\$990,188	331,738		\$1,259,310	
Customer Education Rider				\$0.0001	\$33		\$0.0001	\$33	
Merchant Function Charge				\$0.0000	\$0		\$0.3909	\$129,678	
Subtotal Non Gas Revenues					\$990,221			\$1,389,019	
Distribution Charge				\$0.3078	\$102,109		\$0.3078	\$102,109	
Natural Gas Supply Charge				\$12.7413	\$4,226,773		\$12.7413	\$4,226,773	
Gas Adjustment Charge				(\$0.0059)	(\$1,957)		(\$0.0059)	(\$1,957)	
Subtotal Gas Revenues					\$4,326,925			\$4,326,925	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0	
Revenue Adj.				0	\$0		0	\$0	
Total					\$5,317,146			\$5,715,944	\$398,798
Large Public Authority No E									
Bills	3	3		\$121.01	\$363	3	\$121.01	\$363	
0-300	382	382	0	\$1.2753	\$487	382	\$2.0976	\$801	
300-2000	0	0	0	\$1.1802	\$0	0	\$1.9391	\$0	
Over 2000	0	0	0	\$1.0059	\$0	0	\$1.6487	\$0	
Total	382	382	0		\$850	382		\$1,164	
Customer Education Rider				\$0.0001	\$0		\$0.0001	\$0	
Merchant Function Charge				\$0.0000	\$0		\$0.3909	\$149	
Subtotal Non Gas Revenues					\$850			\$1,313	
Distribution Charge				\$0.3078	\$118		\$0.3078	\$118	
Natural Gas Supply Charge				\$12.7413	\$4,887		\$12.7413	\$4,887	
Gas Adjustment Charge				\$0.0000	\$0		\$0.0000	\$0	
Subtotal Gas Revenues					\$4,985			\$4,985	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0	
Revenue Adj.				0	\$0		0	\$0	
Total					\$5,835			\$6,298	\$463

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISION
 NORMALIZED VOLUMES AND REVENUE USING RATES IN EFFECT AND PROPOSED RATES (NON SEASONAL RATE DESIGN)
 FEBRUARY 1, 2005 THROUGH JANUARY 31, 2006

	Volumes Billed at Tariff Rates Mcf	Weather Normalized Volumes Mcf	Weather Normalization Adjustments Mcf	Effective @ Feb 1, 2006 Rates	Weather Normalized Revenues at Current Rates	Normalized Volumes Adj. Mcf	Proposed Rates	Normalized Revenues at Proposed Rates	Increase
Large Commercial/PA Load Balancing									
Demand BDU	0	0		\$0.8079	\$0	0	\$0.8079	\$0	
Margin BDU	0	0		\$0.4492	\$0	0	\$0.5669	\$0	
Retail	5,842	5,842	0	\$0.4441	\$2,594	5,842	\$0.5623	\$3,285	
Transportation	0	0	0	\$0.4441	\$0	0	\$0.5623	\$0	
Total	5,842	5,842	0		\$2,594	5,842		\$3,285	
Subtotal Non Gas Revenues					\$2,594			\$3,285	
Commodity Gas Costs				\$11.3271	\$66,173		\$11.3271	\$66,173	
MMT Gas Cost Charge				\$0.1500	\$0		\$0.1500	\$0	
Subtotal Gas Revenues					\$66,173			\$66,173	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0	
Revenue Adj.					\$0			\$0	
Total					\$68,767			\$69,458	\$691
Large Commercial Trans Intrastate MMT									
Bills	4,708	4,708		\$121.01	\$569,715	4,708	\$121.01	\$569,715	
Administration Fees	4,708	4,708		\$70.0000	\$329,580	4,708	\$0.0000	\$0	
All Volume	1,655,714	1,655,714	0	\$1.1876	\$1,966,326	1,655,714	\$1.6877	\$2,794,349	
Total	1,655,714	1,655,714	0		\$2,865,601	1,655,714		\$3,364,064	
Subtotal Non Gas Revenues					\$2,865,601			\$3,364,064	
MMT Gas Cost Charge				\$0.1500	\$248,357		\$0.1500	\$248,357	
Subtotal Gas Revenues					\$248,357			\$248,357	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0	
Revenue Adj.					\$0			\$0	
Total					\$3,113,958			\$3,612,421	\$498,463
Large Commercial Trans Intrastate MMT E									
Bills	179	179		\$121.01	\$21,661	179	\$121.01	\$21,661	
Administration Fees	179	179		\$70.0000	\$12,530	179	\$0.0000	\$0	
All Volume	46,056	46,056	0	\$1.1876	\$54,696	46,056	\$1.6877	\$77,729	
Total	46,056	46,056	0		\$88,887	46,056		\$99,390	
Subtotal Non Gas Revenues					\$88,887			\$99,390	
Gas Adjustment Charge				(\$0.0059)	(\$272)		(\$0.0059)	(\$272)	
MMT Gas Cost Charge				\$0.1500	\$6,908		\$0.1500	\$6,908	
Subtotal Gas Revenues					\$6,636			\$6,636	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0	
Revenue Adj.					\$0			\$0	
Total					\$95,623			\$106,026	\$10,503
Large Commercial Trans Interstate MMT									
Bills	601	601		\$121.01	\$72,727	601	\$121.01	\$72,727	
Administration Fees	601	601		\$70.0000	\$42,070	601	\$0.00	\$0	
All Volume	308,707	308,707	0	\$1.2757	\$393,818	308,707	\$1.6877	\$521,005	
Total	308,707	308,707	0		\$508,615	308,707		\$593,732	
Subtotal Non Gas Revenues					\$508,615			\$593,732	
MMT Gas Cost Charge				\$0.1500	\$46,306		\$0.1500	\$46,306	
Subtotal Gas Revenues					\$46,306			\$46,306	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0	
Revenue Adj.					\$0			\$0	
Total					\$554,921			\$640,038	\$85,117
Large Commercial Trans Interstate MMT E									
Bills	5	5		\$121.01	\$605	5	\$121.01	\$605	
Administration Fees	5	5		\$70.0000	\$350	5	\$0.0000	\$0	
All Volume	12,712	12,712	0	\$1.2757	\$16,217	12,712	\$1.6877	\$21,454	
Total	12,712	12,712	0		\$17,172	12,712		\$22,059	
Subtotal Non Gas Revenues					\$17,172			\$22,059	
Gas Adjustment Charge				(\$0.0059)	(\$75)		(\$0.0059)	(\$75)	
MMT Gas Cost Charge				\$0.1500	\$1,907		\$0.1500	\$1,907	
Subtotal Gas Revenues					\$1,832			\$1,832	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0	
Revenue Adj.					\$0			\$0	
Total					\$19,004			\$23,891	\$4,887

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
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	Volumes Billed at Tariff Rates Mcf	Weather Normalized Volumes Mcf	Weather Normalization Adjustments Mcf	Effective @ Feb 1, 2006 Rates	Weather Normalized Revenues at Current Rates	Normalized Volumes Adj. Mcf	Proposed Rates	Normalized Revenues at Proposed Rates	Increase
Large Commercial Trans Intrastate DMT									
Bills	110	110		\$121.01	\$13,311	110	\$121.01	\$13,311	
Administration Fees	110	110		\$70.0000	\$7,700	110	\$0.0000	\$0	
All Volume	449,813	449,813	0	\$1.1876	\$534,198	449,813	\$1.6877	\$759,149	
Total	449,813	449,813	0		\$555,209	449,813		\$772,460	
Subtotal Non Gas Revenues					\$555,209			\$772,460	
Subtotal Gas Revenues					\$0			\$0	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0	
Revenue Adj.					\$0			\$0	
Total					\$555,209			\$772,460	\$217,251
Large Commercial Trans Interstate DMT									
Bills	0	0		\$121.01	\$0	0	\$121.01	\$0	
Administration Fees	0	0		\$70.0000	\$0	0	\$0.0000	\$0	
All Volume	19,345	19,345	0	\$1.2757	\$24,678	19,345	\$1.6877	\$32,649	
Total	19,345	19,345	0		\$24,678	19,345		\$32,649	
Subtotal Non Gas Revenues					\$24,678			\$32,649	
Subtotal Gas Revenues					\$0			\$0	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0	
Revenue Adj.					\$0			\$0	
Total					\$24,678			\$32,649	\$7,971
Large Public Authority Trans Intrastate MMT									
Bills	2,623	2,623		\$121.01	\$317,409	2,623	\$121.01	\$317,409	
Administration Fees	2,623	2,623		\$70.0000	\$183,610	2,623	\$0.0000	\$0	
All Volume	1,744,083	1,744,083	0	\$1.1876	\$2,071,273	1,744,083	\$1.6877	\$2,943,489	
Total	1,744,083	1,744,083	0		\$2,572,292	1,744,083		\$3,280,898	
Subtotal Non Gas Revenues					\$2,572,292			\$3,280,898	
MMT Gas Cost Charge				\$0.1500	\$261,612		\$0.1500	\$261,612	
Subtotal Gas Revenues					\$261,612			\$261,612	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0	
Revenue Adj.					\$0			\$0	
Total					\$2,833,904			\$3,522,510	\$688,606
Large Public Authority Trans Intrastate MMT E									
Bills	52	52		\$121.01	\$6,293	52	\$121.01	\$6,293	
Administration Fees	52	52		\$70.0000	\$3,640	52	\$0.0000	\$0	
All Volume	16,683	16,683	0	\$1.1876	\$19,813	16,683	\$1.6877	\$28,156	
Total	16,683	16,683	0		\$29,746	16,683		\$34,449	
Subtotal Non Gas Revenues					\$29,746			\$34,449	
Gas Adjustment Charge				(\$0.0059)	(\$98)		(\$0.0059)	(\$98)	
MMT Gas Cost Charge				\$0.1500	\$2,502		\$0.1500	\$2,502	
Subtotal Gas Revenues					\$2,404			\$2,404	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0	
Revenue Adj.					\$0			\$0	
Total					\$32,150			\$38,853	\$4,703
Large Public Authority Trans Interstate MMT									
Bills	476	476		\$121.01	\$57,601	476	\$121.01	\$57,601	
Administration Fees	476	476		\$70.0000	\$33,320	476	\$0.0000	\$0	
All Volume	400,259	400,259	0	\$1.2757	\$510,610	400,259	\$1.6877	\$675,517	
Total	400,259	400,259	0		\$801,531	400,259		\$733,118	
Subtotal Non Gas Revenues					\$801,531			\$733,118	
MMT Gas Cost Charge				\$0.1500	\$60,039		\$0.1500	\$60,039	
Subtotal Gas Revenues					\$60,039			\$60,039	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0	
Revenue Adj.					\$0			\$0	
Total					\$861,570			\$793,157	\$131,587

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISION
 NORMALIZED VOLUMES AND REVENUE USING RATES IN EFFECT AND PROPOSED RATES (NON SEASONAL RATE DESIGN)
 FEBRUARY 1, 2005 THROUGH JANUARY 31, 2006

	Volumes Billed at Tariff Rates Mcf	Weather Normalized Volumes Mcf	Weather Normalization Adjustments Mcf	Effective @ Feb 1, 2006 Rates	Weather Normalized Revenues at Current Rates	Normalized Volumes Adj. Mcf	Proposed Rates	Normalized Revenues at Proposed Rates	Increase
Large Public Authority Trans Interstate MMT E									
Bills	3	3		\$121.01	\$363	3	\$121.01	\$363	
Administration Fees	3	3		\$70.0000	\$210	3	\$0.0000	\$0	
All Volume	4,336	4,336	0	\$1.2757	\$5,531	4,336	\$1.6877	\$7,318	
Total	4,336	4,336	0		\$6,104	4,336		\$7,681	
Subtotal Non Gas Revenues					\$6,104			\$7,681	
Gas Adjustment Charge				(\$0.0059)			(\$0.0059)	(\$26)	
MMT Gas Cost Charge				\$0.1500	\$650		\$0.1500	\$650	
Subtotal Gas Revenues					\$624			\$624	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0	
Revenue Adj.					\$0			\$0	
Total					\$6,728			\$8,305	\$1,577
Large Commercial SATC									
Bills	280	280		\$121.01	\$33,883	280	\$121.01	\$33,883	
0-300	32,404	32,404	0	\$1.2753	\$41,325	32,404	\$2.0976	\$67,971	
300-2000	2,446	2,446	0	\$1.1802	\$2,887	2,446	\$1.9391	\$4,743	
Over 2000	0	0	0	\$1.0059	\$0	0	\$1.6487	\$0	
Total	34,850	34,850	0		\$78,095	34,850		\$106,597	
Customer Education Rider				\$0.0001	\$3		\$0.0001	\$3	
Subtotal Non Gas Revenues					\$78,098			\$106,600	
Distribution Charge				\$0.3078	\$10,727		\$0.3078	\$10,727	
Subtotal Gas Revenues					\$10,727			\$10,727	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0	
Revenue Adj.					\$0			\$0	
Total					\$88,825			\$117,327	\$28,502
Large Commercial SATC E									
Bills	9	9		\$121.01	\$1,089	9	\$121.01	\$1,089	
0-300	437	437	0	\$1.2753	\$557	437	\$2.0976	\$917	
300-2000	0	0	0	\$1.1802	\$0	0	\$1.9391	\$0	
Over 2000	0	0	0	\$1.0059	\$0	0	\$1.6487	\$0	
Total	437	437	0		\$1,646	437		\$2,006	
Customer Education Rider				\$0.0001	\$0		\$0.0001	\$0	
Subtotal Non Gas Revenues					\$1,646			\$2,006	
Distribution Charge				\$0.3078	\$135		\$0.3078	\$135	
Gas Adjustment Charge				(\$0.0059)	(\$3)		(\$0.0059)	(\$3)	
Subtotal Gas Revenues					\$132			\$132	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0	
Revenue Adj.					\$0			\$0	
Total					\$1,778			\$2,138	\$360
Large Public Authority SATC									
Bills	24	24		\$121.01	\$2,904	24	\$121.01	\$2,904	
0-300	3,581	3,581	0	\$1.2753	\$4,541	3,581	\$2.0976	\$7,470	
300-2000	1,730	1,730	0	\$1.1802	\$2,042	1,730	\$1.9391	\$3,355	
Over 2000	52	52	0	\$1.0059	\$52	52	\$1.6487	\$86	
Total	5,343	5,343	0		\$9,539	5,343		\$13,815	
Customer Education Rider				\$0.0001	\$1		\$0.0001	\$1	
Subtotal Non Gas Revenues					\$9,540			\$13,816	
Distribution Charge				\$0.3078	\$1,645		\$0.3078	\$1,645	
Subtotal Gas Revenues					\$1,645			\$1,645	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0	
Revenue Adj.					\$0			\$0	
Total					\$11,185			\$15,461	\$4,276
Total Large Commercial/Public Authority	6,505,614	6,542,428	36,812		\$36,705,030	6,542,426		\$40,590,007	\$3,884,977
Small Volume Industrial Service									
Bills	2,214	2,214		\$65.60	\$145,238	2,214	\$65.97	\$146,058	
All Volume	76,245	77,738	1,493	\$1.9760	\$153,610	77,738	\$1.8761	\$145,844	
Total	76,245	77,738	1,493		\$298,848	77,738		\$291,902	
Customer Education Rider				\$0.0001	\$8		\$0.0001	\$8	
Merchant Function Charge				\$0.0000	\$0		\$0.3909	\$30,388	
Subtotal Non Gas Revenues					\$298,856			\$322,298	
Distribution Charge				\$0.3078	\$23,928		\$0.3078	\$23,928	
Natural Gas Supply Charge				\$12.7413	\$990,483		\$12.7413	\$990,483	
Gas Adjustment Charge				(\$0.0059)	(\$459)		(\$0.0059)	(\$459)	
Subtotal Gas Revenues					\$1,013,952			\$1,013,952	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0	
Revenue Adj.					\$0			\$0	
Total					\$1,312,808			\$1,336,250	\$23,442

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISION
 NORMALIZED VOLUMES AND REVENUE USING RATES IN EFFECT AND PROPOSED RATES (NON SEASONAL RATE DESIGN)
 FEBRUARY 1, 2005 THROUGH JANUARY 31, 2006

Exhibit No. 3
 Witness: Truitt
 Schedule 2-A
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	Volumes Billed at Tariff Rates Mcf	Weather Normalized Volumes Mcf	Weather Normalization Adjustments Mcf	Effective @ Feb 1, 2006 Rates	Weather Normalized Revenues at Current Rates	Normalized Volumes Adj. Mcf	Proposed Rates	Normalized Revenues at Proposed Rates	Increase
Small Volume Industrial Service No E									
Bills	38	38		\$65.60	\$2,483	38	\$65.07	\$2,507	
All Volume	2,163	2,163	0	\$1.0760	\$4,274	2,163	\$1.8761	\$4,058	
Total	2,163	2,163	0		\$6,757	2,163		\$6,565	
Customer Education Rider				\$0.0001	\$0		\$0.0001	\$0	
Merchant Function Charge				\$0.0000	\$0		\$0.3909	\$846	
Subtotal Non Gas Revenues					\$6,757			\$7,411	
Distribution Charge				\$0.3078	\$666		\$0.3078	\$666	
Natural Gas Supply Charge				\$12.7413	\$27,559		\$12.7413	\$27,559	
Gas Adjustment Charge				\$0.0000	\$0		\$0.0000	\$0	
Subtotal Gas Revenues					\$28,225			\$28,225	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0	
Revenue Adj.					\$0			\$0	
Total					\$34,992			\$35,636	\$644
Small Volume Industrial Trans MMT									
Bills	14	14		\$65.60	\$918	14	\$65.07	\$924	
Administration Fees	14	14		\$70.0000	\$980	14	\$0.0000	\$0	
All Volume	1,759	1,759	0	\$2.0731	\$3,647	1,759	\$1.9707	\$3,466	
Total	1,759	1,759	0		\$5,545	1,759		\$4,390	
Subtotal Non Gas Revenues					\$5,545			\$4,390	
MMT Gas Cost Charge				\$0.1500	\$264		\$0.1500	\$264	
Subtotal Gas Revenues					\$264			\$264	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0	
Revenue Adj.					\$0			\$0	
Total					\$5,809			\$4,654	(\$1,155)
Small Volume Industrial Trans MMT E									
Bills	2	2		\$65.60	\$131	2	\$65.07	\$132	
Administration Fees	2	2		\$70.0000	\$140	2	\$0.0000	\$0	
All Volume	0	0	0	\$2.0731	\$0	0	\$1.9707	\$0	
Total	0	0	0		\$271	0		\$132	
Subtotal Non Gas Revenues					\$271			\$132	
Gas Adjustment Charge				(\$0.0059)	\$0		(\$0.0059)	\$0	
MMT Gas Cost Charge				\$0.1500	\$0		\$0.1500	\$0	
Subtotal Gas Revenues					\$0			\$0	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0	
Revenue Adj.					\$0			\$0	
Total					\$271			\$132	(\$139)
Total SVIS	80,167	81,680	1,493		\$1,353,880	81,660		\$1,378,671	\$22,791
Intermediate Volume Industrial Service									
Bills	4,249	4,249		\$149.00	\$633,101	4,249	\$201.01	\$857,916	
0-100	57,180	60,802	3,622	\$1.4737	\$89,604	60,802	\$1.4664	\$89,160	
100-2000	155,112	183,504	28,392	\$1.0917	\$200,331	183,504	\$1.0844	\$198,992	
Over 2000	30,749	35,726	4,977	\$0.7927	\$28,320	35,726	\$0.7854	\$28,059	
Total	243,041	280,032	36,991		\$951,356	280,032		\$1,174,127	
Customer Education Rider				\$0.0001	\$28		\$0.0001	\$28	
Merchant Function Charge				\$0.0000	\$0		\$0.3909	\$109,465	
Subtotal Non Gas Revenues					\$951,384			\$1,283,620	
Distribution Charge				\$0.3078	\$86,194		\$0.3078	\$86,194	
Natural Gas Supply Charge				\$12.7413	\$3,587,972		\$12.7413	\$3,587,972	
Gas Adjustment Charge				(\$0.0059)	(\$1,652)		(\$0.0059)	(\$1,652)	
Subtotal Gas Revenues					\$3,652,514			\$3,652,514	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0	
Revenue Adj.				0	\$0		0	\$0	
Total					\$4,603,898			\$4,938,134	\$332,236
Intermediate Volume Industrial Service No E									
Bills	45	45		\$149.00	\$6,705	45	\$201.01	\$9,088	
0-100	3,366	3,366	0	\$1.4737	\$4,960	3,366	\$1.4664	\$4,936	
100-2000	18,699	18,699	0	\$1.0917	\$20,414	18,699	\$1.0844	\$20,277	
Over 2000	4,012	4,012	0	\$0.7927	\$3,180	4,012	\$0.7854	\$3,151	
Total	26,077	26,077	0		\$35,259	26,077		\$37,450	
Customer Education Rider				\$0.0001	\$3		\$0.0001	\$3	
Merchant Function Charge				\$0.0000	\$0		\$0.3909	\$10,193	
Subtotal Non Gas Revenues					\$35,262			\$47,646	
Distribution Charge				\$0.3078	\$8,027		\$0.3078	\$8,027	
Natural Gas Supply Charge				\$12.7413	\$332,255		\$12.7413	\$332,255	
Gas Adjustment Charge				\$0.0000	\$0		\$0.0000	\$0	
Subtotal Gas Revenues					\$340,282			\$340,282	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0	
Revenue Adj.				0	\$0		0	\$0	
Total					\$375,544			\$387,928	\$12,384

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
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 FEBRUARY 1, 2005 THROUGH JANUARY 31, 2006

	Volumes Billed at Tariff Rates Mcf	Weather Normalized Volumes Mcf	Weather Normalization Adjustments Mcf	Effective @ Feb 1, 2006 Rates	Weather Normalized Revenues at Current Rates	Normalized Volumes Adj. Mcf	Proposed Rates	Normalized Revenues at Proposed Rates	Increase
IVIS Load Balancing									
Demand BDU	13,330	13,330		\$0.8079	\$10,769	13,330	\$0.8079	\$10,769	
Margin BDU	9,160	9,160		\$0.4795	\$4,392	9,160	\$0.4795	\$4,392	
Retail	20,458	20,458	0	\$0.3565	\$7,293	20,458	\$0.3565	\$7,293	
Transportation	120,896	120,896	0	\$0.3565	\$43,099	120,896	\$0.3565	\$43,099	
Total	141,354	141,354	0		\$65,553	141,354		\$65,553	
Subtotal Non Gas Revenues									
Commodity Gas Costs				\$11,3271	\$231,730		\$11,3271	\$231,730	
MMT Gas Cost Charge				\$0.1500	\$18,134		\$0.1500	\$18,134	
Subtotal Gas Revenues					\$249,864			\$249,864	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0	
Revenue Adj.					\$0			\$0	
Total					\$315,417			\$315,417	\$0
Intermediate Volume Industrial Trans Intrastate MMT									
Bills	2,497	2,497		\$149.00	\$372,053	2,497	\$201.91	\$504,169	
Administration Fees	2,497	2,497		\$70.0000	\$174,790	2,497	\$0.0000	\$0	
All Volume	1,780,118	1,780,118	0	\$1.0375	\$1,846,872	1,780,118	\$1.0458	\$1,861,291	
Total	1,780,118	1,780,118	0		\$2,393,715	1,780,118		\$2,365,460	
Subtotal Non Gas Revenues									
MMT Gas Cost Charge				\$0.1500	\$267,018		\$0.1500	\$267,018	
Subtotal Gas Revenues					\$267,018			\$267,018	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0	
Revenue Adj.					\$0			\$0	
Total					\$2,660,733			\$2,632,478	(\$28,255)
Intermediate Volume Industrial Trans Intrastate MMT E									
Bills	26	26		\$149.00	\$3,874	26	\$201.91	\$5,250	
Administration Fees	26	26		\$70.0000	\$1,820	26	\$0.0000	\$0	
All Volume	6,183	6,183	0	\$1.0375	\$6,415	6,183	\$1.0458	\$6,465	
Total	6,183	6,183	0		\$12,109	6,183		\$11,715	
Subtotal Non Gas Revenues									
Gas Adjustment Charge				(\$0.0059)	(\$36)		(\$0.0059)	(\$36)	
MMT Gas Cost Charge				\$0.1500	\$927		\$0.1500	\$927	
Subtotal Gas Revenues					\$891			\$891	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0	
Revenue Adj.					\$0			\$0	
Total					\$13,000			\$12,608	(\$394)
Intermediate Volume Industrial Trans Interstate MMT									
Bills	473	473		\$149.00	\$70,477	473	\$201.91	\$95,503	
Administration Fees	473	473		\$70.0000	\$33,110	473	\$0.0000	\$0	
All Volume	504,272	504,272	0	\$1.1224	\$565,995	504,272	\$1.0458	\$527,267	
Total	504,272	504,272	0		\$669,582	504,272		\$622,770	
Subtotal Non Gas Revenues									
MMT Gas Cost Charge				\$0.1500	\$75,841		\$0.1500	\$75,841	
Subtotal Gas Revenues					\$75,841			\$75,841	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0	
Revenue Adj.					\$0			\$0	
Total					\$745,223			\$698,611	(\$46,612)
Intermediate Volume Industrial Trans Interstate MMT E									
Bills	4	4		\$149.00	\$596	4	\$201.91	\$808	
Administration Fees	4	4		\$70.0000	\$280	4	\$0.0000	\$0	
All Volume	3,251	3,251	0	\$1.1224	\$3,649	3,251	\$1.0458	\$3,399	
Total	3,251	3,251	0		\$4,525	3,251		\$4,207	
Subtotal Non Gas Revenues									
Gas Adjustment Charge				(\$0.0059)	(\$19)		(\$0.0059)	(\$19)	
MMT Gas Cost Charge				\$0.1500	\$488		\$0.1500	\$488	
Subtotal Gas Revenues					\$469			\$469	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0	
Revenue Adj.					\$0			\$0	
Total					\$4,994			\$4,676	(\$318)

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISION
 NORMALIZED VOLUMES AND REVENUE USING RATES IN EFFECT AND PROPOSED RATES (NON SEASONAL RATE DESIGN)
 FEBRUARY 1, 2005 THROUGH JANUARY 31, 2006

	Volumes Billed at Tariff Rates Mcf	Weather Normalized Volumes Mcf	Weather Normalization Adjustments Mcf	Effective @ Feb 1, 2006 Rates	Weather Normalized Revenues at Current Rates	Normalized Volumes Adj. Mcf	Proposed Rates	Normalized Revenues at Proposed Rates	Increase
Intermediate Volume Industrial Trans Intrastate DMT									
Bills	223	223		\$149.00	\$33,227	223	\$201.91	\$45,026	
Administration Fees	223	223		\$70.0000	\$15,610	223	\$0.0000	\$0	
All Volume	393,859	393,859	0	\$1.0375	\$408,421	393,859	\$1.0458	\$411,610	
Total	393,859	393,859	0		\$457,258	393,859		\$458,636	
Subtotal Non Gas Revenues					\$457,258			\$456,836	
Subtotal Gas Revenues					\$0			\$0	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0	
Revenue Adj.					\$0			\$0	
Total					\$457,258			\$458,636	(\$622)
Intermediate Volume Industrial Trans Interstate DMT									
Bills	0	0		\$149.00	\$0	0	\$201.91	\$0	
Administration Fees	0	0		\$70.0000	\$0	0	\$0.0000	\$0	
All Volume	26,025	26,025	0	\$1.1224	\$29,210	26,025	\$1.0458	\$27,212	
Total	26,025	26,025	0		\$29,210	26,025		\$27,212	
Subtotal Non Gas Revenues					\$29,210			\$27,212	
Subtotal Gas Revenues					\$0			\$0	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0	
Revenue Adj.					\$0			\$0	
Total					\$29,210			\$27,212	(\$1,998)
IVIS SATC									
Bills	36	36		\$149.00	\$5,364	36	\$201.91	\$7,269	
0-100	2,000	2,000	0	\$1.4737	\$2,947	2,000	\$1.4664	\$2,933	
100-2000	2,979	2,979	0	\$1.0917	\$3,252	2,979	\$1.0844	\$3,230	
Over 2000	0	0	0	\$0.7927	\$0	0	\$0.7854	\$0	
Total	4,979	4,979	0		\$11,563	4,979		\$13,432	
Customer Education Rider				\$0.0001	\$0		\$0.0001	\$0	
Subtotal Non Gas Revenues					\$11,563			\$13,432	
Distribution Charge				\$0.3078	\$1,533		\$0.3078	\$1,533	
Subtotal Gas Revenues					\$1,533			\$1,533	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0	
Revenue Adj.					\$0		0	\$0	
Total					\$13,096			\$14,965	\$1,869
Total IVIS	3,128,959	3,165,950	36,991		\$9,218,373	3,165,950		\$9,486,463	\$268,090
Large Volume Industrial Service									
Bills	442	442		\$404.50	\$178,789	442	\$474.50	\$209,729	
0-100	1,077	1,086	9	\$1.1028	\$1,197	1,086	\$1.0001	\$1,086	
100-2000	3,847	3,846	(1)	\$0.9230	\$3,550	3,846	\$0.8205	\$3,166	
2000-20000	1,408	1,408	0	\$0.7166	\$1,009	1,408	\$0.6141	\$865	
Over 20000	0	0	0	\$0.5811	\$0	0	\$0.4786	\$0	
Total	6,332	6,340	8		\$184,545	6,340		\$214,836	
Customer Education Rider				\$0.0001	\$1		\$0.0001	\$1	
Merchant Function Charge				\$0.0000	\$0		\$0.3909	\$2,478	
Subtotal Non Gas Revenues					\$184,546			\$217,315	
Distribution Charge				\$0.3078	\$1,951		\$0.3078	\$1,951	
Natural Gas Supply Charge				\$12.7413	\$80,780		\$12.7413	\$80,780	
Gas Adjustment Charge				(\$0.0059)	(\$37)		(\$0.0059)	(\$37)	
Subtotal Gas Revenues					\$82,694			\$82,694	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0	
Revenue Adj.				-0.00482841	(\$1,290)		-0.00482841	(\$1,449)	
Total					\$265,950			\$298,560	\$32,610
LVIS Load Balancing									
Demand BDU	0	0		\$0.8079	\$0	0	\$0.8079	\$0	
Margin BDU	0	0		\$0.3144	\$0	0	\$0.3144	\$0	
Retail	0	0	0	\$0.2444	\$0	0	\$0.2444	\$0	
Transportation	40,540	40,540	0	\$0.2444	\$9,908	40,540	\$0.2444	\$9,908	
Total	40,540	40,540	0		\$9,908	40,540		\$9,908	
Subtotal Non Gas Revenues					\$9,908			\$9,908	
Commodity Gas Costs				\$11.3271	\$0		\$11.3271	\$0	
MMT Gas Cost Charge				\$0.1500	\$6,081		\$0.1500	\$8,081	
Subtotal Gas Revenues					\$6,081			\$8,081	
STA Tax Revenues				\$0.0000	\$0		\$0.0000	\$0	
Revenue Adj.					\$0			\$0	
Total					\$15,989			\$15,989	\$0

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISION
 LATE PAYMENT CHARGES
 TWELVE MONTHS ENDED JANUARY 31, 2006

	<u>Per Books</u>	<u>Normalized</u>	<u>Non Seasonal Rate Design Proposed</u>	<u>Seasonal Rate Design Proposed</u>
Total Retail Revenues	362,318,825	\$422,703,741	\$451,357,945	\$449,567,654
Total Transportation Revenues	16,987,652	\$18,398,048	\$19,659,143	\$19,626,786
	<u>\$379,306,477</u>	<u>\$441,101,789</u>	<u>\$471,017,088</u>	<u>\$469,194,440</u>
Late Payments Twelve Months Ended January 31, 2006		\$1,432,780		
Late Payment Factor	<u>0.3777%</u>	0.3777%	0.3777%	0.3777%
Late Payment Revenues		\$1,666,041	\$1,779,032	\$1,772,147
Late Payment Revenues 9/30/02		<u>\$1,432,780</u>	<u>\$1,666,041</u>	<u>\$1,779,032</u>
Adjustment		<u>\$233,261</u>	<u>\$112,991</u>	<u>(\$6,885)</u>

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

17. State whether any adjustments have been made to expenses in order to present such expenses on a basis comparable to the manner in which revenues are presented in this proceeding (i.e., accrued, billed, or cash).

See Exhibit No. 4 Schedule 1 Page 2 and Exhibit No. 4 Schedule 2 for Operations and Maintenance Expense adjustments comparable to the normal level of revenues reported for the twelve months ended January 31, 2006, as shown in Exhibit No. 3.

National Fuel Gas Distribution Corporation
Pennsylvania Division
Statement of Operations and Maintenance Expenses at Present Rates
Twelve Months Ended January 31, 2006

	(1)	(2)	(3)	
	Per Books Twelve Months Ended January 31, 2006	Adjustments	Normalized Twelve Months Ended January 31, 2006	Exhibit 4 Schedule 2 Reference
Labor	\$18,668,324	\$424,599	\$19,092,923	Labor Pages 1 - 4
Uncollectibles	14,727,687	(5,945,035)	8,782,652	Uncollectibles Page 5
Employee Benefits	17,466,655	3,285,305	20,751,960	Benefits Pages 6-14
Materials	842,559	0	842,559	
Rents	621,909	43,681	665,590	Rent Page 15
Transportation Clearing	2,172,241	30,075	2,202,316	Transportation Clearing Page 16
Transportation Other	241,913	0	241,913	
Utilities Clearing	355,284	6,875	362,159	Telephone Clearing Page 17
Utilities Other	638,207	0	638,207	
Outside Services	2,517,528	0	2,517,528	
Equipment Rentals	385,046	0	385,046	
Office Employee Expense	379,109	4,256	383,365	Incorrectly coded as Dues (ref: NFG 2-30)
Advertising	589,685	0	589,685	
Research and Development	33,977	0	33,977	
Dues	220,649	(21,611)	199,038	Incorrectly coded as Dues (ref: NFG 2-30)
Other Expense Meter Shop Clearing	414,361	63,157	477,518	Meter Shop Clearing Page 18
Other Expense Other	586,769	0	586,769	
Customer Education Amortization	4,133	(4,133)	0	Collected through Rlder
PPUC Assessment	840,466	99,892	940,458	PPUC Page 19
Other Insurance	507,828	46,863	554,491	Other Insurance Page 20
Injuries and Damages	573,884	0	573,884	
Postage	84,859	4,294	89,153	Postage Page 21
Information Services Clearing	2,749,229	215,943	2,965,172	ISD Clearing Page 22
Messenger Expense	97,164	0	97,164	
Contract Admin. Clearing	479,472	43,723	523,195	Contract Admin Clearing Page 23
Contract Admin Other	76,084	0	76,084	
Customer Billing and Postage Clearing	1,028,328	42,533	1,070,861	Customer Billing Clearing Page 24
Rate Case Expense	207,586	0	207,586	
LIURP	1,595,693	(412,127)	1,183,566	As per R-038168 Settlement
Customer Deposit Interest	0	190,455	190,455	Customer Deposit Interest Page 25
Reconnection Charge	(600,049)	0	(600,049)	
Other Gas Purchase Expense	(62,181)	0	(62,181)	
UNICAP	(466,463)	0	(466,463)	
Remittance Clearing	166,305	16,069	182,374	Remittance Clearing Pages 26 - 27
Gas Transportation Clearing	718,804	64,790	783,594	Gas Transportation Clearing Page 28 - 29
Gas Transportation Other	85,156	0	85,156	
Kaylor Gas deferral	13,345	0	13,345	
GTI Deferral	317,354	209,112	526,466	GTI Expense Page 30
Pipeline Integrity Expenditures	0	0	0	
FERC 2004 Compliance	0	0	0	
Energy Efficiency Expenditures	0	0	0	
Total Operation and Maintenance Expense	<u>\$69,278,700</u>	<u>(\$1,591,184)</u>	<u>\$67,687,516</u>	

National Fuel Gas Distribution Corporation
Pennsylvania Division
Operation and Maintenance Adjustments to Labor
Twelve Months Ended January 2006

	<u>Per Book January 2006</u>	<u>Adjustment</u>	<u>Normalized January 2006</u>
Pennsylvania Labor	\$14,029,186	\$304,774	\$14,333,960
New York Division Labor	3,379,319	85,046	3,464,365
Supply Corporation Labor	<u>1,259,818</u>	<u>34,780</u>	<u>1,294,598</u>
Total Labor	<u>\$18,668,323</u>	<u>\$424,600</u>	<u>\$19,092,923</u>
Percentage Change			
Pennsylvania Labor		2.17%	
New York Division Labor		2.52%	
Supply Corporation Labor		2.76%	

National Fuel Gas Distribution Corporation
 Pennsylvania Division
 Operations And Maintenance Expense Adjustments To Labor
 Pennsylvania Labor
 Twelve Months Ended January 2006

Classification	(1)	(2)		(3)	(4)	(5)	(6)
	Total	Annualized Wages		Adjustment to Normalize Percent	(2) x (3) Amount	(2) + (4) Gross January 2006 Normalized	(5) X O&M% January 2006 Expense Normalized 77.00%
Non-Supervisory Wages for the Week ended January 14, 2006							
Clerical	\$51,746	\$2,698,047	Note (1)	0.00%	\$0	\$2,698,047	\$2,077,496
Bargaining Group (Local 22)	71,238	3,714,359	Note (2)	2.00%	74,287	3,788,646	2,917,257
Bargaining Group (Local 2154 PA)	79,518	4,146,047	Note (3)	2.50%	103,651	4,249,698	3,272,267
Bargaining Group (Local 2154 PA Supp)	8,820	459,895	Note (3)	2.50%	11,497	471,392	362,972
Bargaining Group (Local 22 Supp)	3,781	197,134	Note (2)	2.00%	3,943	201,077	154,829
Total Salaries for the pay period January 31, 2006							
Supervisory	246,187	5,908,496	Note (4)	0.00%	0	5,908,496	4,549,542
Other Annualized Payroll							
Permanent Part-Time Payroll	178,594	178,594	Note (2)	2.50%	4,465	183,059	140,955
Summer Payroll	66,140	66,140	Note (2)	2.50%	1,654	67,794	52,201
Payroll not subject to wage increases	476,900	476,900		0.00%	0	476,900	367,213
Overtime - Total for All Nonsalaried Employees	556,513	556,513	Note (2)	2.50%	13,913	570,426	439,228
Total Annualized Labor for All Classifications Twelve Months Ended January 2006		\$18,402,125			\$213,410	\$18,615,535	
Pennsylvania Payroll charged to Operation & Maintenance Expense	77.00%	\$14,169,636					\$14,333,960
Less: Total Pennsylvania Payroll Expense - Per Books Twelve Months Ended January 2006							14,029,186
Normalizing Adjustment							304,774

Notes:

- {1} Clerical employees received increases effective January 1, 2006
Clerical employees annualized wages based on 52.14 weeks.
- {2} Local 22 (previously 22 and 23) will receive contractual increases effective April 2006.
Local 22 employees annualized wages based on 52.14 weeks.
- {3} Local 2154 PA (previously 2279) will receive contractual increases effective April 2006.
Local 2154 employees annualized wages based on 52.14 weeks.
- {4} Supervisory employees received increases effective January 1, 2006
Supervisory employees annualized wages based on 24 per year.

National Fuel Gas Distribution Corporation
 Pennsylvania Division
 Operations And Maintenance Expense Adjustments To Labor
 New York Division Labor
 Twelve Months Ended January 2006

Month	Twelve Months Ended January 2006	(1)	(2)	(3)	(4)	(5)	(6)
			Note {1}	(1) x (2)	Note {2}	((1) + (3)) x (4)	(1) + (3) + (5)
		Adjustment to Annualize and Normalize				January 2006	
		Percent	Amount	Percent	Amount	Normalized	
February 2005	\$257,769	1.18%	\$3,042	1.52%	\$3,964	\$264,775	
March	257,596	0.00%	0	2.50%	6,440	264,036	
April	253,522	0.00%	0	2.50%	6,338	259,860	
May	234,434	0.00%	0	2.50%	5,861	240,295	
June	246,580	0.00%	0	2.50%	6,165	252,745	
July	220,322	0.00%	0	2.50%	5,508	225,830	
August	244,074	0.00%	0	2.50%	6,102	250,176	
September	229,502	0.00%	0	2.50%	5,738	235,240	
October	256,358	0.00%	0	2.50%	6,409	262,767	
November	231,632	0.00%	0	2.50%	5,791	237,423	
December	580,807	0.00%	0	2.50%	14,520	595,327	
January 2006	<u>366,723</u>	0.00%	<u>0</u>	2.50%	<u>9,168</u>	<u>375,891</u>	
Total	<u>\$3,379,319</u>		<u>\$3,042</u>		<u>\$82,004</u>	<u>\$3,464,365</u>	

Notes:

{1} There was a 2.75% contractual wage increase effective February 13, 2005.

{2} There is a 2.5% contractual wage increase effective February 12, 2006.

National Fuel Gas Distribution Corporation
 Pennsylvania Division
 Operations And Maintenance Expense Adjustments To Labor
 Supply Corporation Labor
 Twelve Months Ended January 2006

Month	Twelve Months Ended January 2006	Adjustment to Annualize and Normalize				Adjustment to Annualize and Normalize				January 2006 Normalized
		(2)		(4)		(6)		(8)		
		Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	
February 2005	103,823	2.75%	2,855	0.00%	\$0	0.00%	\$0	2.00%	\$2,134	\$108,812
March	116,811	2.75%	3,212	0.00%	0	0.00%	0	2.00%	2,400	122,423
April	121,060	2.75%	3,329	0.00%	0	0.07%	87	1.93%	2,402	126,878
May	108,877	0.00%	0	0.00%	0	2.00%	2,178	0.00%	0	111,055
June	119,161	0.00%	0	0.00%	0	2.00%	2,383	0.00%	0	121,544
July	92,611	0.00%	0	0.00%	0	2.00%	1,852	0.00%	0	94,463
August	106,246	0.00%	0	0.00%	0	2.00%	2,125	0.00%	0	108,371
September	80,769	0.00%	0	0.00%	0	2.00%	1,615	0.00%	0	82,384
October	99,010	0.00%	0	0.00%	0	2.00%	1,980	0.00%	0	100,990
November	97,016	0.00%	0	0.00%	0	2.00%	1,940	0.00%	0	98,956
December	97,220	0.00%	0	0.00%	0	2.00%	1,944	0.00%	0	99,164
January 2006	117,214	0.00%	0	0.00%	0	2.00%	2,344	0.00%	0	119,558
Total	\$1,259,818		\$9,396		\$0		\$18,448		\$6,936	\$1,294,598

Notes:

{1} There was an increase of 2.75% effective May 1, 2005.

{2} There is a contractual increase of 2.00% effective April 30, 2006.

National Fuel Gas Distribution Corporation
Pennsylvania Division
Calculation of Uncollectible Accounts Expense
Twelve Months Ended January 31, 2006

Base Uncollectibles Normalized Revenues

Sales/Transportation Revenue Note 1 \$441,501,962

Write-Off Factor Note 2 0.0198926678

Base Uncollectibles Normalized \$8,782,652

Note 1: See Exhibit No. 3

Note 2: See Exhibit No. 104 Schedule 2 (Uncollectibles)

National Fuel Gas Distribution Corporation
 Pennsylvania Division
 Operation and Maintenance Adjustments to Benefits
 Twelve Months Ended January 2006

	<u>Per Book January 2006</u>	<u>Adjustment</u>	<u>Normalized January 2006</u>
Group Life Insurance	\$49,002	\$7,062	\$56,064
Hospitalization Insurance	1,868,916	527,184	2,396,100
401(K) Plan	481,612	(26,788)	454,824
Dental Plan	175,763	16,354	192,117
Long Term Disability	4,422	0	4,422
Annuity	4,399,855	407,620	4,807,475
Postretirement Benefits	7,085,912	1,099,272	8,185,184
Retirement Savings Account	6,100	307	6,407
Miscellaneous	92,998	0	92,998
Benefits From New York	2,216,084	1,189,387	3,405,471
Benefits From Supply	<u>1,085,989</u>	<u>64,909</u>	<u>1,150,898</u>
Total Benefits	<u><u>\$17,466,653</u></u>	<u><u>\$3,285,307</u></u>	<u><u>\$20,751,960</u></u>

National Fuel Gas Distribution Corporation
 Pennsylvania Division
 Operations and Maintenance Expense Adjustments to Benefits

Group Life Insurance
 Twelve Months Ended January 2006

Term Insurance Rate Note 1	\$0.161	
Term Insurance Volume (Calculation below)	<u>24,267</u>	\$3,907
AD & D Insurance Rate Note 1	\$0.025	
AD & D Insurance Volume (Calculation below)	<u>24,267</u>	607
Blanket Travel - Per Month		<u>339</u>
Total Monthly Gross Premium		\$4,853
Gross Normalized Group Life Insurance Annualized (x 12)		<u>\$58,236</u>
Amount to be charged to Operations and Maintenance Expense	77.00%	<u>\$44,842</u>
Officer Life Insurance		<u>\$11,222</u>
Total Group Life Insurance		<u>\$56,064</u>
less:		
Per Books Twelve Months Ended January 2006		<u>49,002</u>
Normalizing Adjustment		<u>\$7,062</u>

Volume Calculation

Management: (2 x \$5,908,496) / 1,000	11,817
Union: (\$50,000 x Union)/1,000	11,500
Supplementals (\$25,000 x Supplementals)/1,000	<u>950</u>
	24,267
Management =	83
Union (excludes Supplementals) =	<u>230</u>
	313
Supplementals	<u>19</u>
	332
Permanent Part Time	<u>11</u>
Total	343

Note 1: Rates effective through May 31, 2006. This will be updated when known.

National Fuel Gas Distribution Corporation
 Pennsylvania Division
 Operations and Maintenance Expense Adjustments to Benefits

Hospitalization Expense
 Twelve Months Ended January 2006

Health Insurance		
Annualized Rate per employee	\$599.92	
Participating active employees in health care plans	<u>343</u>	
Monthly Gross	205,773	
Annual Gross (x 12)		\$2,469,271
Wellness Program		
Actual TME 1/2006 gross		888
Pharmaceutical Card System (PCS)		
Annualized Rate per employee	\$208.97	
Participating active employees in health care plans Note (1)	<u>332</u>	
Annual Gross (x 12)	69,378	\$832,536
Gross Normalized Hospitalization Cost		3,302,695
less: Supervisory Contribution Annualized		61,333
less: Hourly Contribution Annualized		129,544
Total Gross Normalized Hospitalization Costs		<u>\$3,111,818</u>
Amount to be charged to Operations and Maintenance Expense	77.00%	<u>\$2,396,100</u>
less:		
Per Books Twelve Months Ended January 2006		<u>1,868,916</u>
Normalizing Adjustment		<u>\$527,184</u>

Note (1) Permanent Part Time employees do not receive Pharmaceutical coverage.

National Fuel Gas Distribution Corporation
Pennsylvania Division
Operations and Maintenance Expense Adjustments to Benefits

401(K) Plan Company Payment
Twelve Months Ended January 2006

Company Payment -

401(K) Gross Hourly Annualized		290,506
401(K) Gross Supervisory Annualized		<u>300,174</u>
Gross Normalized 401(K) Cost		590,680
Amount to be charged to Operations and Maintenance Expense	77.00%	<u><u>\$454,824</u></u>
less: Per Book Twelve Months Ended January 2006		<u>481,612</u>
Normalizing Adjustment		<u><u>(\$26,788)</u></u>

National Fuel Gas Distribution Corporation
Pennsylvania Division
Operations and Maintenance Expense Adjustments to Benefits

Dental Expense
Twelve Months Ended January 2006

Gross Annual Premium and Claim Payments for January 2006 Gross Per Book		\$249,503
normalization adjustment		<u>0</u>
Total Projected Dental Plan Costs		249,503
Amount to be charged to Operations and Maintenance Expense	77.00%	<u>\$192,117</u>
less: Per Book Twelve Months Ended January 2006		<u>175,763</u>
Normalizing Adjustment		<u>\$16,354</u>

National Fuel Gas Distribution Corporation
 Pennsylvania Division
 Operations and Maintenance Expense Adjustments to Benefits

Annuity Benefits
 Twelve Months Ended January 2006

Contributions made during February 2005 - January 2006	5,162,500	
Amortization of R-038168 Settlement Deferral (annualized)	<u>1,080,974</u>	
<i>Gross Annual Annuity Benefit</i>		\$6,243,474
Amount to be charged to Operations and Maintenance Expense	77.00%	<u>\$4,807,475</u>
less: Per Books Twelve Months Ended January 2006		<u>4,399,855</u>
Normalizing Adjustment		<u>\$407,620</u>

R-038168 Settlement Deferral Amortization Calculation

Amount Deferred FTY (\$3,183,053 - \$828,616)	\$2,354,437
Amount Deferred Oct. 1, 2003 - January 14, 2004 (\$5,925,562 - \$828,616) * 38.64% of annual volumes	<u>1,969,460</u>
Total Deferred	\$4,323,897
Annual over 4 years	<u>\$1,080,974</u>
Effective April 15, 2005	

National Fuel Gas Distribution Corporation
 Pennsylvania Division
 Operations and Maintenance Expense Adjustments to Benefits

Other Post Retirement Benefits
 Twelve Months Ended January 2006

FAS 106 Valuation Fiscal 2006		7,899,260
Amortization per R-038168 Settlement annualized		2,228,176
Amortization per R-049656 Settlement annualized		<u>502,673</u>
Gross Annual Post Retirement Benefits		10,630,109
Amount to be charged to Operations and Maintenance Expense	77.00%	<u>\$8,185,184</u>
less:		
Per Books Twelve Months Ended January 2006		<u>7,085,912</u>
Normalizing Adjustment		<u>\$1,099,272</u>

R-038168 Settlement Amortization Calculation

Amortization Calculation	
Balance at September 30, 2003 per Settlement	<u>\$8,912,703</u>
Annual Amortization over 4 year period beginning January 15, 2004	<u>\$2,228,176</u>

R-049656 Settlement Amortization Calculation

Balance at May 2005 (Oct. 2003 - May 2005) per Settlement	<u>\$1,005,345</u>
Annual Amortization over 2 year period beginning April 15, 2005	<u>\$502,673</u>

Mercer allowed R-049656 (April 15, 2005) =	6,469,693
Mercer calculated Fiscal 2006 (Oct. 2005 - Sept. 2006)	7,899,260

National Fuel Gas Distribution Corporation
 Pennsylvania Division
 Operations and Maintenance Expense Adjustments to Benefits

Retirement Savings Account
 Twelve Months Ended January 2006

	(1)	(2)
	<u>Average Monthly Labor Expense</u>	<u>Annualized RSA</u>
Clerical Staff hired in	2004 \$5,671	\$1,361
	2005 \$25,598	0
	2006 \$33,027	0
Union Staff hired in	2004 \$7,557	1,814
	2005 \$9,343	0
Supervisory Staff hired in	2003 \$5,775	1,386
	2004 \$15,668	3,760
	2005 \$8,235	0
Total		\$8,321
Amount to be charged to Operations and Maintenance Expense	77.00%	\$6,407
Per Books at Twelve Months Ended January 2006		\$6,100
Normalizing Adjustment		\$307

Plan effective July 1, 2003 and provides for a company contribution of 2% of employee salary for fewer than 8 years of service and 3% for 8 years and more of service. Benefit received 12 months after hire date.

National Fuel Gas Distribution Corporation
Pennsylvania Division
Operations and Maintenance Expense Adjustments to Benefits

Other Benefits Charged to Pennsylvania Division
Twelve Months Ended January 2006

New York Division Labor Charges	\$3,464,365	
Benefits Loading Factor	<u>98.30%</u>	
Benefits from New York Division		\$3,405,471
Supply Corporation Labor Charges	1,294,598	
Benefits Loading Factor	<u>88.90%</u>	
Benefits from Supply Corporation		<u>1,150,898</u>
Total Normalized Other Benefits Charged to Pennsylvania		<u><u>\$4,556,369</u></u>
less:		
Per Book Twelve Months Ended January 2006		<u>3,302,073</u>
Normalizing Adjustment		<u><u>\$1,254,296</u></u>

National Fuel Gas Distribution Corporation
Pennsylvania Division
Adjustment to Rent Expense
Twelve Months Ended January 31, 2006

<u>Building</u>		<u>Current Monthly Expense</u>	<u>Annual Expense</u>
1100 State Street	Note 1	\$23,687	\$284,244
6363 Main Street	Note 1	28,359	340,308
Misc. Service Centers	Note 1	749	8,988
Other	Note 2		32,050
			<hr/>
			\$665,590
			<hr/>
less: Per Books twelve months ended January 31, 2006			621,909
			<hr/>
normalizing adjustment			\$43,681
			<hr/> <hr/>

Note 1: To normalize at monthly expense at January 2006.

Note 2: No adjustment to per book amounts

Budget Item	Per Books TME 1/31/08			Adjustments		Normalized TME 1/31/08	
	184000	184500	Total	Specific 5.40%	Other 0.00%	184000	184500
Labor - PAD	\$0.00	\$33,395.99	\$33,395.99	\$724.89	(1)	\$0.00	\$34,120.88
Material	382,831.11	820,025.86	\$1,002,856.97		0.00	382,831.11	820,025.86
Rents	0.00	0.00	0.00		0.00	0.00	0.00
Transp (excl. P. 1404-1408)	2,285.18	3,260.39	\$5,545.57		0.00	2,285.18	3,260.39
Utilities - P. 1805	0.00	0.00	0.00		0.00	0.00	0.00
Utilities	0.00	48,430.54	\$48,430.54		0.00	0.00	48,430.54
Outside Services	120,524.82	351,574.04	\$472,098.86		0.00	120,524.82	351,574.04
Equipment Rentals	447,019.98	360,888.33	\$807,908.29		0.00	447,019.98	360,888.33
Employee Benefits-Distribution	37,835.14	79,730.65	\$117,565.79	28,474.42	(2)	48,345.70	97,604.51
Employee Benefits-Supply	0.00	977.14	\$977.14	5.73	(2)	0.00	982.87
Office Employee Expense	753.82	1,786.97	\$2,540.79		0.00	753.82	1,786.97
Advertising - Sales Promo	0.00	0.00	0.00		0.00	0.00	0.00
Work Order Closing	41,194.50	115,200.67	\$156,395.17		0.00	41,194.50	115,200.67
Other Expense	72,375.72	89,666.62	\$162,042.34		0.00	72,375.72	89,666.62
Injuries & Damages	0.00	0.00	0.00		0.00	0.00	0.00
Information Services	5,864.05	5,864.05	\$11,728.10		0.00	5,864.05	5,864.05
Gas Control	0.00	0.00	0.00		0.00	0.00	0.00
Labor L&B - NYD	47,872.87	54,822.33	\$102,695.20	2,560.44	(1)	49,181.79	58,203.85
Labor L&B - SUP	0.00	1,075.80	\$1,075.80	29.89	(1)	0.00	1,105.59
Acci Adj. & Accrual	0.00	0.00	0.00		0.00	0.00	0.00
Total Accounts 184000 and 184500	\$1,158,856.77	\$1,744,681.28	\$2,903,538.25	\$31,824.67	\$0.00	\$1,170,378.25	\$1,764,788.97

Charges Distributed	P. 1404 P. 1405 P. 1406 Total				Adjustments		Annualized	
107000 Construction Work In Progress	\$310,203.06	\$188,500.98	\$0.00	\$498,704.06	\$6,004.76		\$505,808.82	
108000 Accum Depreciation Gas Plant	49,342.05	26,042.01	0.00	\$75,384.06	\$1,043.72		76,427.78	
146000 Accounts Receivable	8,846.79	115,856.48	0.00	\$124,703.27	\$1,726.60		126,431.87	
163000 Stores Expense	2,267.80	3,048.73	0.00	\$5,316.53	\$73.61		5,390.14	
162339 Kaylor Natural Gas Costs	83.50	55.98	0.00	\$139.47	\$1.93		141.50	
163200 Other Primim Gas Survey Charges	8.81	394.30	0.00	\$403.11	\$5.58		408.49	
184000 Construction Equipment Clearing	(678,353.81)	0.00	(530,184.25)	(\$1,208,538.06)	\$38,181.81	(1)	(1,170,378.25)	
184260 Gas Planning Clearing	0.00	0.00	0.00	\$0.00	\$0.00		0.00	
184300 Messenger Expense Clearing	0.00	0.00	0.00	\$0.00	\$0.00		0.00	
184500 Transportation Clearing	4,112.65	(1,443,562.76)	(247,061.49)	(\$1,886,541.60)	(\$78,245.37)	(1)	(1,764,788.97)	
184800 Miscellaneous Clearing	0.00	0.00	0.00	\$0.00	\$0.00		0.00	
186000 Misc. Deferred Debits	5,322.21	4,803.83	0.00	\$10,126.04	\$140.20		10,266.04	
234000 Accounts Payable Assoc. Companies	0.00	(88.12)	0.00	(\$88.12)	(\$1.22)		(89.34)	
416000 Coal Merchandising Job & Contr.	2,617.77	1,303.89	0.00	\$3,921.48	\$54.29		3,975.76	
426400 Legislative Expenses	0.00	1,778.09	0.00	\$1,778.09	\$24.82		1,802.71	
Subtotal PAD P. 1404-1406	(295,649.26)	(1,101,894.99)	(777,245.74)	(2,174,689.99)	(30,100.47)		(2,204,790.46)	
401200 Oper - Natural Gas Production	12.91	313.29	0.00	326.20	\$4.52		330.72	
401300 Oper - Other Gas Supply Expense	0.00	6,290.32	0.00	6,290.32	\$87.00		6,377.41	
401400 Oper - Storage Expenses	42.06	739.64	0.00	781.92	\$10.83		792.75	
401500 Oper - Transmission Expenses	1,718.94	15,670.27	0.00	17,289.21	\$239.38		17,528.59	
401600 Oper - Distribution Expenses	109,616.72	540,987.78	768,298.66	1,409,103.16	\$19,509.81		1,428,612.77	
401700 Oper - Customer Account Expenses	7,560.94	296,325.10	0.00	303,886.04	\$4,207.47		308,093.51	
401800 Oper - Customer Service & Info Expenses	0.00	2,453.70	0.00	2,453.70	\$33.97		2,487.67	
401900 Oper - Administrative & General Expenses	1,405.43	49,125.89	18,947.08	69,478.20	\$961.95		70,440.15	
402200 Maint - Natural Gas Production	0.00	93.53	0.00	93.53	\$1.29		94.82	
402300 Maint - Other Expense	52.52	848.95	0.00	901.47	\$12.48		913.95	
402400 Maint - Storage Expense	8.50	113.01	0.00	120.41	\$1.67		122.08	
402500 Maint - Transmission Expense	1,065.94	3,381.58	0.00	4,447.52	\$61.72		4,519.24	
402600 Maint - Distribution Expense	173,148.28	175,136.81	0.00	348,285.10	\$4,822.12		353,107.22	
402900 Maint - Administrative & General Expense	0.00	8,773.22	0.00	8,773.22	\$121.47		8,894.69	
Subtotal PAD P. 1404-1406 Expense	294,828.27	1,100,166.99	777,245.74	2,172,241.00	30,075.57		2,202,316.57	
Total PAD P. 1404-1406	(\$720.00)	(\$1,728.00)	\$0.00	(\$2,448.00)	(\$33.00)		(\$2,481.00)	
Clearing P. 1404-1406	(\$674,241.16)	(\$1,443,562.76)	(\$777,245.74)	(\$2,895,079.66)	(\$40,083.56)		(\$2,935,163.22)	
(Over)/Under Clearing				\$8,256.59	(\$8,256.59)		\$0.00	

(1) NYD Labor x effective labor increase of 2.52%
 PAD Labor x effective labor increase of 2.17%
 SUP Labor x effective labor increase of 2.70%
 (2) Calculation is NYD Labor x NYD Labor loading factor of 06.3%
 Calculation is PAD Labor x PAD Labor loading factor of 124.4%
 Calculation is SUP Labor x SUP Labor loading factor of 88.9%

Budget Item Distribution Co.	Per Books TME 1/31/06			Adjustments			Normalized TME 1/31/06		
	NYD	PAD	Total Distribution	Specific	5.40%	Other 0.00%	NYD	PAD	Total Distribution
	Labor	\$507,881.72	\$0.00	\$507,881.72	\$12,798.82			\$520,680.34	\$0.00
Material	2,373.57	0.00	2,373.57			0.00	2,373.57	0.00	2,373.57
Rents	0.00	0.00	0.00				0.00	0.00	0.00
Transportation	17,790.60	0.00	17,790.60				17,790.60	0.00	17,790.60
Utilities (excludes P.1604)	141,241.35	0.00	141,241.35				141,241.35	0.00	141,241.35
Outside Services	33,819.38	0.00	33,819.38				33,819.38	0.00	33,819.38
Gas Purchases	0.00	0.00	0.00				0.00	0.00	0.00
Equipment Rentals	0.00	0.00	0.00				0.00	0.00	0.00
Employee Benefits	427,590.35	0.00	427,590.35	84,238.42			511,828.77	0.00	511,828.77
Office Employee Expense	38,373.65	0.00	38,373.65			0.00	38,373.65	0.00	38,373.65
Advertising	0.00	0.00	0.00				0.00	0.00	0.00
Dues	8,841.99	0.00	8,841.99				8,841.99	0.00	8,841.99
Other Expense	(1,492.08)	0.00	(1,492.08)				(1,492.08)	0.00	(1,492.08)
Postage	88.44	0.00	88.44			4.78	83.22	0.00	83.22
ISD	4,229.72	0.00	4,229.72				4,229.72	0.00	4,229.72
Labor L&B - Distribution	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Acct Adj. & Accruals	0.00	0.00	0.00				0.00	0.00	0.00
Total Account 184400	\$1,178,738.89	\$0.00	\$1,178,738.89	\$97,037.04		\$4.78	\$1,275,780.51	\$0.00	\$1,275,780.51
Charges Distributed									
148000 Accounts Receivable	\$631,300.93	\$0.00	\$631,300.93	\$12,214.59			\$643,515.52	\$0.00	\$643,515.52
163000 Stores Expense	9,476.60	0.00	9,476.60	183.36			9,659.96	0.00	9,659.96
182103 Expanded LIRA	1,321.04	0.00	1,321.04	25.56			1,346.60	0.00	1,346.60
184000 Construction Equipment Clearing	0.00	0.00	0.00	0.00			0.00	0.00	0.00
184140 Info. Services Clearing	100,692.51	0.00	100,692.51	1,948.23			102,640.74	0.00	102,640.74
184220 Gas Measurement Clearing	0.00	0.00	0.00	0.00			0.00	0.00	0.00
184225 Gas Transportation Clearing	5,540.40	2,592.54	8,132.94	157.36			5,647.60	2,642.70	8,290.30
184235 Gas Transportation Clearing	9,871.30	0.00	9,871.30	187.12			9,858.42	0.00	9,858.42
184250 Contract Administration Clearing	13,848.45	7,019.55	20,868.00	403.76			14,116.39	7,165.37	21,271.76
184280 Gas Planning Clearing	0.00	0.00	0.00	0.00			0.00	0.00	0.00
184400 Telephone Clearing	(1,251,564.88)	0.00	(1,251,564.88)	(24,215.83)			(1,275,780.51)	0.00	(1,275,780.51)
184500 Transportation Clearing	0.00	0.00	0.00	0.00			0.00	0.00	0.00
184600 Miscellaneous Clearing	0.00	0.00	0.00	0.00			0.00	0.00	0.00
186000 Misc. Deferred Debits	0.00	0.00	0.00	0.00			0.00	0.00	0.00
186700 Deferred LIRA	0.00	0.00	0.00	0.00			0.00	0.00	0.00
186740 LIRA Expense - NYD	0.00	0.00	0.00	0.00			0.00	0.00	0.00
186750 LIURP	0.00	5,544.78	5,544.78	107.28			0.00	5,852.06	5,852.06
234000 Accounts Payable Assoc. Companies	(85.70)	(370,441.31)	(370,527.01)	(7,169.06)			(87.36)	(377,808.71)	(377,896.07)
241000 Sales/Use Tax	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Subtotal P.1604	(478,799.35)	(355,284.44)	(835,083.79)	(16,157.43)			(489,082.64)	(362,158.58)	(851,241.22)
401600 Oper - Distribution Expenses	150,339.30	67,240.82	217,579.92	4,209.80			153,248.11	68,541.61	221,789.72
401700 Oper - Customer Account Expenses	110,675.29	134,774.74	245,450.03	4,749.04			112,816.67	137,382.40	250,199.07
401800 Oper - Customer Service & Info Expenses	36,585.44	46,537.82	83,103.26	1,607.91			37,272.92	47,438.25	84,711.17
401900 Oper - Administrative & General Expenses	211,148.72	106,731.26	317,879.98	6,150.43			215,234.08	108,796.33	324,030.41
402900 Maint - Administrative & General Expense	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Subtotal P.1604 Expense	508,728.75	355,284.44	864,013.19	18,717.18			518,571.78	362,158.59	880,730.37
Total P. 1604	\$28,929.40	\$0.00	\$28,929.40	\$559.75			\$29,489.14	\$0.01	\$29,489.15
Clearing P. 1604	(\$1,251,564.88)	\$0.00	(\$1,251,564.88)	(\$24,215.83)			(\$1,275,780.51)	\$0.00	(\$1,275,780.51)
(Over)/Under Clearing	(\$72,826.19)	\$0.00	(\$72,826.19)	\$72,826.19			\$0.00	\$0.00	\$0.00

(1) NYD Labor x effective labor increase of 2.52%
 PAD Labor x effective labor increase of 2.17%
 SUP Labor x effective labor increase of 2.78%
 (2) Calculation is NYD Labor x NYD Labor loading factor of 98.3%
 Calculation is PAD Labor x PAD Labor loading factor of 124.4%
 Calculation is SUP Labor x SUP Labor loading factor of 88.9%

Budget Item Distribution Co.	Per Books TME 1/31/06			Adjustments			Normalized TME 1/31/06		
	NYD	PAD	Total Dist.	Specific	5.40%	Other 0.00%	NYD	PAD	Total Distribution
Labor	\$398,303.44	\$0.00	\$398,303.44	\$10,037.25		(1)	\$408,340.69	\$0.00	\$408,340.69
Material	150,763.40	0.00	150,763.40				150,763.40	0.00	150,763.40
Rents	0.00	0.00	0.00				0.00	0.00	0.00
Transportation	0.00	0.00	0.00				0.00	0.00	0.00
Utilities	0.00	0.00	0.00				0.00	0.00	0.00
Contractors	87,340.70	0.00	87,340.70				87,340.70	0.00	87,340.70
Equipment Rents	205,569.04	0.00	205,569.04				205,569.04	0.00	205,569.04
Benefits - Distribution	248,312.09	0.00	248,312.09	153,086.81		(2)	401,398.90	0.00	401,398.90
Benefits - SUP	0.00	0.00	0.00	0.00		(2)	0.00	0.00	0.00
Office Employee	0.00	0.00	0.00				0.00	0.00	0.00
Dues	0.00	0.00	0.00				0.00	0.00	0.00
Other Exp. (excl. P.2933)	(20,325.65)	0.00	(20,325.65)				(20,325.65)	0.00	(20,325.65)
Postage	410.00	0.00	410.00				432.14	0.00	432.14
Information Services	0.00	0.00	0.00				0.00	0.00	0.00
Environmental	0.00	0.00	0.00				0.00	0.00	0.00
Labor L&B - Distribution	0.00	0.00	0.00	0.00		(1)	0.00	0.00	0.00
Labor L&B - Supply	0.00	0.00	0.00	0.00		(1)	0.00	0.00	0.00
Acct Adj & Accrual	0.00	0.00	0.00				0.00	0.00	0.00
Total Account 184700	\$1,070,373.02	\$0.00	\$1,070,373.02	\$163,124.06			\$1,233,519.22	\$0.00	\$1,233,519.22
Charges Distributed									
107000 Construction Work In Progress	0.00	0.00	0.00	0.00			0.00	0.00	0.00
108000 Accum Depreciation Gas Plant	0.00	0.00	0.00	0.00			0.00	0.00	0.00
143000 Accounts Receivable-Other	0.00	0.00	0.00	0.00			0.00	0.00	0.00
146000 Accounts Receivable	28,778.51	0.00	28,778.51	4,386.42			33,164.93	0.00	33,164.93
184600 Miscellaneous Clearing	0.00	0.00	0.00	0.00			0.00	0.00	0.00
184700 Meter Shop Clearing	(\$1,070,373.02)	\$0.00	(\$1,070,373.02)	(\$163,146.20)			(\$1,233,519.22)	\$0.00	(\$1,233,519.22)
253005 Held Checks - Producer	(12,465.67)	0.00	(12,465.67)	(1,900.02)			(14,365.69)	0.00	(14,365.69)
234000 Accounts Payable Assoc. Companies	\$0.00	(\$21,526.78)	(\$21,526.78)	(\$3,281.11)			0.00	(24,807.89)	(\$24,807.89)
Subtotal P. 2933	(\$1,054,060.18)	(\$21,526.78)	(\$1,075,586.96)	(\$163,940.91)			(\$1,214,719.98)	(\$24,807.89)	(\$1,239,527.87)
401600 Oper - Distribution Expense	(6,057.78)	5,119.31	(938.47)	(143.05)			(6,981.11)	5,899.59	(1,081.52)
402600 Maint - Distribution Expense	654,817.72	409,242.04	1,064,059.76	162,183.93			754,625.00	471,818.69	1,226,443.69
Subtotal P. 2933 Expense	648,759.94	414,361.35	1,063,121.29	162,040.88			747,643.89	477,518.28	1,225,162.17
Total P. 2933	(\$405,300.24)	\$392,834.57	(\$12,465.67)	(\$1,900.03)			(\$467,076.09)	\$452,710.39	(\$14,365.70)
Clearing P. 2933	(\$1,070,373.02)	\$0.00	(\$1,070,373.02)	(\$163,146.20)			(\$1,233,519.22)	\$0.00	(\$1,233,519.22)
(Over)/Under Clearing	\$0.00	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00	\$0.00

(1) NYD Labor x effective labor increase of 2.52%
 PAD Labor x effective labor increase of 2.17%
 SUP Labor x effective labor increase of 2.76%
 (2) Calculation is NYD Labor x NYD Labor loading factor of 98.3%
 Calculation is PAD Labor x PAD Labor loading factor of 124.4%
 Calculation is SUP Labor x SUP Labor loading factor of 88.9%

National Fuel Gas Distribution Corporation
Pennsylvania Division
Adjustment to Pennsylvania Public Utility Commission Assessment
Twelve Months Ended January 31, 2006

<u>Assessment Period</u>	<u>Initial Assessment</u>	<u>Revisions</u>	<u>Total Assessment</u>
July 2005 - June 2006	\$912,579	\$27,879	\$940,458
less: Per Books January 31, 2006			<u>\$840,466</u>
Normalizing Adjustment			\$99,992

National Fuel Gas Distribution Corporation
Pennsylvania Division
Adjustment To Cost Elements
Other Insurance

Actual O&M Expense TME January 2006	\$507,628
Expense for Policies renewed April 2006	<u>554,491</u>
Adjustment to Expense	\$46,863

National Fuel Gas Distribution Corporation
Pennsylvania Division
Adjustment to Postage Expense
Twelve Months Ended January 31, 2006

<i>Amount Expensed Twelve Months Ended January 31, 2006</i>	\$84,859
Increase applicable	<u>5.06%</u>
<i>Normalized Twelve Months Ended January 31, 2006</i>	\$89,153

Note 1: Increase of 5.4% effective January 8, 2006.

5.40% Total increase
365 annual dayes
0.0148% increase per day
342 applicable days
5.06% applicable % increase

Budget Item Distribution Co.	Per Books TME 1/31/06			Adjustments			Normalized TME 1/31/06		
	NYD	PAD	Total Dist.	Specific	5.40%	Other 0.00%	NYD	PAD	Total Distribution
Labor	\$4,823,313.74	\$0.00	\$4,823,313.74	\$121,547.51		(1)	\$4,944,861.25	\$0.00	\$4,944,861.25
Material	7,547.15	0.00	7,547.15			0.00	7,547.15	0.00	7,547.15
Rents	0.00	0.00	0.00			0.00	0.00	0.00	0.00
Transportation	6,248.72	0.00	6,248.72			0.00	6,248.72	0.00	6,248.72
Utilities	110,663.08	0.00	110,663.08			0.00	110,663.08	0.00	110,663.08
Outside Services	1,824,984.71	0.00	1,824,984.71			0.00	1,824,984.71	0.00	1,824,984.71
Equipment Rentals	371,314.55	0.00	371,314.55			0.00	371,314.55	0.00	371,314.55
Employee Benefits-Distribution	4,080,911.35	0.00	4,080,911.35	779,887.28		(2)	4,860,798.61	0.00	4,860,798.61
Employee Benefits-Supply	0.00	0.00	0.00	0.00		(2)	0.00	0.00	0.00
Office Employee Expense	1,120,262.00	0.00	1,120,262.00			0.00	1,120,262.00	0.00	1,120,262.00
Advertising	0.00	0.00	0.00			0.00	0.00	0.00	0.00
Dues	235.00	0.00	235.00			0.00	235.00	0.00	235.00
Other Expense	(4,584.04)	0.00	(4,584.04)			0.00	(4,584.04)	0.00	(4,584.04)
Postage	688.58	0.00	688.58			37.18	725.76	0.00	725.76
ISD	0.00	0.00	0.00			0.00	0.00	0.00	0.00
Labor L&B - Distribution	0.00	0.00	0.00	0.00		(1)	0.00	0.00	0.00
Labor L&B - Supply	0.00	0.00	0.00	0.00		(1)	0.00	0.00	0.00
Acct Adj. & Accruals	0.00	0.00	0.00			0.00	0.00	0.00	0.00
Total Account 184140	\$12,141,584.84	\$0.00	\$12,141,584.84	\$901,434.77			\$13,043,056.79	\$0.00	\$13,043,056.79
Charges Distributed									
146000 Accounts Receivable	\$5,119,484.85	\$0.00	\$5,119,484.85	\$402,119.12			\$5,521,603.97	\$0.00	\$5,521,603.97
163000 Stores Expense	151,288.18	0.00	151,288.18	11,883.20			163,171.38	0.00	163,171.38
164000 Construction Equipment Clearing	15,468.70	5,864.05	21,332.75	1,877.19			16,705.29	6,324.65	23,029.94
184140 Info. Services Clearing	(12,093,176.54)	0.00	(12,093,176.54)	(949,880.25)			(13,043,056.79)	0.00	(13,043,056.79)
184220 Gas Measurement Clearing	0.00	0.00	0.00	0.00			0.00	0.00	0.00
184250 Contract Administration Clearing	0.00	0.00	0.00	0.00			0.00	0.00	0.00
184270 Gas Control Clearing	0.00	0.00	0.00	0.00			0.00	0.00	0.00
184400 Telephone Clearing	4,229.72	0.00	4,229.72	332.23			4,561.95	0.00	4,561.95
184500 Transportation Clearing	15,468.70	5,864.05	21,332.75	1,877.19			16,705.29	6,324.65	23,029.94
184600 Miscellaneous Clearing	0.00	0.00	0.00	0.00			0.00	0.00	0.00
186000 Misc. Deferred Debits	(514,878.35)	(434.07)	(515,112.42)	(40,460.42)			(555,104.88)	(466.18)	(555,572.84)
232100 Vouchers Payable	0.00	0.00	0.00	0.00			0.00	0.00	0.00
234000 Accounts Payable Assoc. Companies	0.00	(2,760,522.68)	(2,760,522.68)	(216,830.21)			0.00	(2,977,352.87)	(2,977,352.87)
Subtotal P.3801	(7,301,874.74)	(2,749,226.63)	(10,051,103.37)	(789,481.95)			(7,875,413.59)	(2,965,171.73)	(10,840,585.32)
401300 Oper - Other Gas Supply Expense	179,963.19	75,363.04	255,326.23	20,055.06			194,098.72	81,282.57	275,381.29
401500 Oper - Transmission Expenses	0.00	0.00	0.00	0.00			0.00	0.00	0.00
401600 Oper - Distribution Expenses	508,682.89	248,818.81	757,501.70	59,499.33			548,636.30	286,362.73	817,001.03
401700 Oper - Customer Account Expenses	4,109,232.81	1,663,145.14	5,772,377.95	453,401.78			4,431,999.87	1,793,779.88	6,225,779.73
401800 Oper - Customer Service & Info Expenses	115,624.22	62,062.97	177,687.19	13,956.76			124,706.13	66,937.82	191,643.95
401900 Oper - Administrative & General Expenses	2,388,371.63	899,838.67	3,088,210.30	242,569.02			2,575,970.57	754,608.75	3,330,779.32
Subtotal P.3801 Expense	7,301,874.74	2,749,226.63	10,051,103.37	789,481.95			7,875,413.59	2,965,171.73	10,840,585.32
Total P. 3801	\$0.00	\$0.00	0.00	\$0.00			\$0.00	\$0.00	\$0.00
Clearing P. 3801	(\$12,093,176.54)	\$0.00	(12,093,176.54)	(\$949,880.25)			(\$13,043,056.79)	\$0.00	(\$13,043,056.79)
(Over)/Under Clearing	\$48,406.30	\$0.00	\$48,406.30	(\$48,406.30)			\$0.00	\$0.00	\$0.00

(1) NYD Labor x effective labor increase of 2.52%
 PAD Labor x effective labor increase of 2.17%
 SUP Labor x effective labor increase of 2.76%
 (2) Calculation is NYD Labor x NYD Labor loading factor of 99.3%
 Calculation is PAD Labor x PAD Labor loading factor of 124.4%
 Calculation is SUP Labor x SUP Labor loading factor of 88.9%

National Fuel Gas Distribution Corporation
 Pennsylvania Division
 Clearing Account 184250
 Contract Administration, Gas Supply Clearing

Budget Item Distribution Co.	Per Books TME 1/31/06			Adjustments		Normalized TME 1/31/06			
	NYD	PAD	Total Dist.	Specific	\$ 40%	Other	NYD	PAD	Total Dist.
						0.00%			
Labor	\$700,517.90	\$0.00	\$700,517.90	\$17,853.05		(1)	\$718,170.95	\$0.00	\$718,170.95
Material	948.80	18.52	964.12				948.80	18.52	964.12
Rentals	0.00	43.00	43.00				0.00	43.00	43.00
Transportation	12,475.92	332.53	12,808.45				12,475.92	332.53	12,808.45
Utilities	14,022.23	7,019.55	21,041.78				14,022.23	7,019.55	21,041.78
Contractors	121,245.67	949.75	122,195.42				121,245.67	949.75	122,195.42
Equipment Rentals	2,788.23	0.00	2,788.23				2,788.23	0.00	2,788.23
Benefits - Distribution	589,135.58	8,783.47	597,919.05	108,062.99		(2)	705,982.04	0.00	705,982.04
Benefits - SUP	0.00	0.00	0.00	9,005.33		(2)	0.00	9,005.33	9,005.33
Office Employee	33,241.58	7.60	33,249.18				33,241.58	7.60	33,249.18
Advertising - Sales Promo.	0.00	0.00	0.00				0.00	0.00	0.00
Dues	1,491.00	53.75	1,544.75				1,491.00	53.75	1,544.75
Other Expense	(18.87)	(28.57)	(45.54)				(18.87)	(28.57)	(45.54)
Postage	31.83	642.45	673.48				36.37	32.71	709.85
Information Services	0.00	0.00	0.00				0.00	0.00	0.00
Labor L&B - Distribution	0.00	0.00	0.00	0.00		(1)	0.00	0.00	0.00
Labor L&B - Supply	0.00	9,857.66	9,857.66	272.07		(1)	0.00	10,129.73	10,129.73
Acct Adj & Accrual	0.00	0.00	0.00				0.00	0.00	0.00
Total Account 184250	\$1,475,880.77	\$27,656.71	\$1,503,537.48	\$134,693.44			\$1,610,361.96	\$28,205.33	\$1,638,567.29
Charges Distributed									
148000 Accounts Receivable	\$0.00	\$0.00	\$0.00	\$0.00			0.00	0.00	0.00
184250 Contract Administration Clearing	(\$1,473,551.74)	(\$27,656.71)	(\$1,501,208.45)	(\$137,358.84)			(\$1,610,361.96)	(\$28,205.33)	(\$1,638,567.29)
184600 Miscellaneous Clearing	0.00	0.00	0.00	0.00			0.00	0.00	0.00
234000 Accounts Payable Assoc. Companies	0.00	0.00	0.00	0.00			0.00	0.00	0.00
283100 Del. Fed. Income Tax OT	0.00	0.00	0.00	0.00			0.00	0.00	0.00
411101 Del. Fed. Income Tax-OP IN	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Subtotal P. 4302	(1,473,551.74)	(27,656.71)	(1,501,208.45)	(137,358.84)			(1,610,361.96)	(28,205.33)	(1,638,567.29)
401300 Oper - Other Gas Supply Expense	1,021,735.99	479,472.46	1,501,208.45	137,358.84		(3),(4)	1,115,372.75	523,194.54	1,638,567.29
Subtotal P. 4302 Expense	1,021,735.99	479,472.46	1,501,208.45	137,358.84			1,115,372.75	523,194.54	1,638,567.29
Total P.4302	(\$451,815.75)	\$451,815.75	\$0.00	(\$0.00)			(\$494,989.21)	\$494,989.21	\$0.00
Clearing P. 4302	(\$1,473,551.74)	(\$27,656.71)	(\$1,501,208.45)	(\$137,358.84)			(\$1,610,361.96)	(\$28,205.33)	(\$1,638,567.29)
(Over)/Under Clearing	\$2,329.03	\$0.00	\$2,329.03	(\$2,329.03)			\$0.00	\$0.00	\$0.00

- (1) NYD Labor x effective labor increase of 2.52%
- PAD Labor x effective labor increase of 2.17%
- SUP Labor x effective labor increase of 2.78%
- (2) Calculation is NYD Labor x NYD Labor loading factor of 96.3%
- Calculation is PAD Labor x PAD Labor loading factor of 124.4%
- Calculation is SUP Labor x SUP Labor loading factor of 88.9%
- (3) The Total Clearing Account x 88.07% - the New York Allocation.
- (4) The Total Clearing Account x 31.93% - the Pennsylvania Allocation.

Budget Item Distribution Co	Per Books TME 1/31/06			Adjustments			Normalized TME 1/31/06		
	NYD	PAD	Total Dist.	Specific	5.40%	Other 0.00%	NYD	PAD	Total Distribution
Labor	\$0.00	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00	\$0.00
Material	0.00	0.00	0.00			0.00	0.00	0.00	0.00
Rents	0.00	0.00	0.00			0.00	0.00	0.00	0.00
Transportation	0.00	0.00	0.00			0.00	0.00	0.00	0.00
Utilities	0.00	0.00	0.00			0.00	0.00	0.00	0.00
Outside Services	456,167.54	0.00	456,167.54			0.00	456,167.54	0.00	456,167.54
Equipment Rentals	0.00	0.00	0.00			0.00	0.00	0.00	0.00
Employee Benefits	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Office Employee Expense	374,996.25	0.00	374,996.25			0.00	374,996.25	0.00	374,996.25
Advertising	0.00	0.00	0.00			0.00	0.00	0.00	0.00
Dues	0.00	0.00	0.00			0.00	0.00	0.00	0.00
Other Expense (excl. p. 2932)	(1,205.00)	0.00	(1,205.00)			0.00	(1,205.00)	0.00	(1,205.00)
Postage	2,716,000.00	0.00	2,716,000.00			146,664.00	2,862,664.00	0.00	2,862,664.00
ISD	0.00	0.00	0.00			0.00	0.00	0.00	0.00
Labor L&B - Distribution	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Gas Transportation	0.00	0.00	0.00			0.00	0.00	0.00	0.00
Acct Adj. & Accruals	0.00	0.00	0.00			0.00	0.00	0.00	0.00
Total Accounts 184240 / 184245	\$3,545,958.79	\$0.00	\$3,545,958.79	\$0.00		\$146,664.00	\$3,692,622.79	\$0.00	\$3,692,622.79
Charges Distributed									
146000 Accounts Receivable	\$0.00	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00	\$0.00
163000 Stores Expense	0.00	0.00	0.00	0.00			0.00	0.00	0.00
184000 Construction Equipment Clearing	0.00	0.00	0.00	0.00			0.00	0.00	0.00
184140 Info. Services Clearing	0.00	0.00	0.00	0.00			0.00	0.00	0.00
184240 Customer Billing Clearing	(797,088.39)	0.00	(797,088.39)	(32,968.28)			(830,056.67)	0.00	(830,056.67)
184245 Customer Postage Clearing	(2,748,870.40)	0.00	(2,748,870.40)	(113,595.72)			(2,862,466.12)	0.00	(2,862,466.12)
184270 Gas Control Clearing	0.00	0.00	0.00	0.00			0.00	0.00	0.00
184400 Telephone Clearing	0.00	0.00	0.00	0.00			0.00	0.00	0.00
184280 Gas Planning Clearing	0.00	0.00	0.00	0.00			0.00	0.00	0.00
184300 Messenger Expense Clearing	0.00	0.00	0.00	0.00			0.00	0.00	0.00
186000 Misc. Deferred Debits	0.00	0.00	0.00	0.00			0.00	0.00	0.00
232100 Vouchers Payable	0.00	0.00	0.00	0.00			0.00	0.00	0.00
234000 Accounts Payable Assoc. Companies	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Subtotal P.2932	(3,545,958.79)	0.00	(3,545,958.79)	(146,664.00)			(3,692,622.79)	0.00	(3,692,622.79)
401300 Oper - Other Gas Supply Expense	0.00	0.00	0.00	0.00			0.00	0.00	0.00
401500 Oper - Transmission Expenses	0.00	0.00	0.00	0.00			0.00	0.00	0.00
401800 Oper - Distribution Expenses	0.00	0.00	0.00	0.00			0.00	0.00	0.00
401700 Oper - Customer Account Expenses	2,517,630.71	1,028,328.08	3,545,958.79	146,664.00			2,621,762.18	1,070,860.61	3,692,622.79
401800 Oper - Customer Service & Info Expenses	0.00	0.00	0.00	0.00			0.00	0.00	0.00
401900 Oper - Administrative & General Expenses	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Subtotal P.2932 Expense	2,517,630.71	1,028,328.08	3,545,958.79	146,664.00			2,621,762.18	1,070,860.61	3,692,622.79
Total P. 2932	(\$1,028,328.08)	\$1,028,328.08	0.00	\$0.00			(\$1,070,860.61)	\$1,070,860.61	\$0.00
Clearing P. 2932	(\$3,545,958.79)	\$0.00	(3,545,958.79)	(\$146,664.00)			(\$3,692,622.79)	\$0.00	(\$3,692,622.79)
(Over)/Under Clearing	\$0.00	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00	\$0.00

(1) NYD Labor x effective labor increase of 2.52%
 PAD Labor x effective labor increase of 2.17%
 SUP Labor x effective labor increase of 2.76%
 (2) Calculation is NYD Labor x NYD Labor loading factor of 98.3%
 Calculation is PAD Labor x PAD Labor loading factor of 124.4%
 Calculation is SUP Labor x SUP Labor loading factor of 68.9%
 (3) The Total Clearing Account x 71% - the New York Allocation.
 (4) The Total Clearing Account x 29% - the Pennsylvania Allocation.

National Fuel Gas Distribution Corporation
Pennsylvania Division
Statement of Projected Operating and Maintenance Expense
Customer Deposit Interest
Twelve Months Ended January 31, 2006

<u>Non-Residential Customer Deposits Average</u>	\$2,870,777
Non residential interest rate	<u>6.00%</u> 172,247
<u>Residential Customer Deposits Average</u>	\$303,470
Residential interest rate	<u>6.00%</u> 18,208
Total Interest	<u><u>\$190,455</u></u>

National Fuel Gas Distribution Corporation
 Pennsylvania Division
 Clearing Account 184350
 Remittance Expense

Per Books TME 1/31/06

Budget Item Distribution Co.	NYD				PAD				Total Dist.
	184350				184350				
Labor		\$284,786.12				\$0.00			\$284,786.12
Material		0.00				0.00			0.00
Rents		0.00				0.00			0.00
Transportation		12.39				0.00			12.39
Utilities		0.00				0.00			0.00
Contractors		11,741.25				0.00			11,741.25
Equipment Rents		0.00				0.00			0.00
Benefits - Distribution		238,779.63				0.00			238,779.63
Benefits - SUP		0.00				0.00			0.00
Office Employee		38,962.15				0.00			38,962.15
Dues		0.00				0.00			0.00
Other Expense		(1,117.00)				0.00			(1,117.00)
Postage		300.00				0.00			300.00
Information Services		0.00				0.00			0.00
Labor L&B - Distribution		0.00				0.00			0.00
Labor L&B - Supply		0.00				0.00			0.00
Acct Adj & Accrual		0.00				0.00			0.00
Total Account 184350		\$573,464.54				\$0.00			\$573,464.54
Charges Distributed	P.1502	P.1503	P.1501	Total NYD	P.1502	P.1503	P.1501	Total PAD	Total Dist.
146000 Accounts Receivable	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00	0.00	\$0.00
184220 Gas Measurement Clearing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
184260 Gas Planning Clearing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
184350 Remittance Clearing	(573,464.54)	0.00	0.00	(573,464.54)	0.00	0.00	0.00	0.00	(573,464.54)
184235 Gas Transportation Clearing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
234000 Accounts Payable Assoc. Companies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
283100 Def. Fed. Income Tax OT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
411101 Def. Fed. Income Tax-OP IN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal P.1501,1502,1503	(\$573,464.54)	\$0.00	\$0.00	(573,464.54)	\$0.00	\$0.00	\$0.00	0.00	(\$573,464.54)
401300 Oper - Other Gas Supply Expense	\$0.00	0.00	0.00	0.00	\$0.00	0.00	\$0.00	0.00	\$0.00
401500 Oper - Transmission Expenses	\$0.00	0.00	0.00	0.00	\$0.00	0.00	0.00	0.00	0.00
401600 Oper - Distribution Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
401700 Oper - Customer Account Expenses	407,159.83	0.00	0.00	407,159.83	166,304.71	0.00	0.00	166,304.71	573,464.54
401800 Oper - Customer Service & Info Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
402600 Maint - Distribution Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal P.1501,1502,1503 Expense	\$407,159.83	\$0.00	\$0.00	407,159.83	\$166,304.71	\$0.00	\$0.00	166,304.71	\$573,464.54
Total P.1501,1502,1503	(\$166,304.71)	\$0.00	\$0.00	(\$166,304.71)	\$166,304.71	\$0.00	\$0.00	166,304.71	\$0.00
Clearing P. 1501,1502,1503	(\$573,464.54)	\$0.00	\$0.00	(\$573,464.54)	\$0.00	\$0.00	\$0.00	0.00	(\$573,464.54)
(Over)Under Clearing				\$0.00				0.00	\$0.00

- (1)
- (2)
- (3)
- (4)

National Fuel Gas Distribution Corporation
 Pennsylvania Division
 Clearing Account 184350
 Remittance Expense

Budget Item Distribution Co.	Adjustments			Normalized TME 1/31/06				
	Specific	5.40%	Other 0.00%	NYD		PAD		Total Distribution
				184350		184350		
Labor	\$7,176.61		(1)	\$291,962.73		\$0.00		\$291,962.73
Material		0.00		0.00		0.00		0.00
Rents		0.00		0.00		0.00		0.00
Transportation		0.00		12.39		0.00		12.39
Utilities		0.00		0.00		0.00		0.00
Contractors	0.00			11,741.25		0.00		11,741.25
Equipment Rents		0.00		0.00		0.00		0.00
Benefits - Distribution	48,219.73		(2)	286,999.36		0.00		286,999.36
Benefits - SUP	0.00		(2)	0.00		0.00		0.00
Office Employee		0.00		38,962.15		0.00		38,962.15
Dues		0.00		0.00		0.00		0.00
Other Expense		0.00		(1,117.00)		0.00		(1,117.00)
Postage		16.20		316.20		0.00		316.20
Information Services	0.00			0.00		0.00		0.00
Labor L&B - Distribution	0.00		(1)	0.00		0.00		0.00
Labor L&B - Supply	0.00		(1)	0.00		0.00		0.00
Acct Adj & Accrual		0.00		0.00		0.00		0.00
Total Account 184350	\$55,396.34			\$628,877.08		\$0.00		\$628,877.08
		\$16.20						
Charges Distributed				P.1502	P.1503	P.1502	P.1503	Total Distribution
146000 Accounts Receivable	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
184220 Gas Measurement Clearing	0.00			0.00	0.00	0.00	0.00	0.00
184260 Gas Planning Clearing	0.00			0.00	0.00	0.00	0.00	0.00
184350 Remittance Clearing	(55,412.54)			(628,877.08)	0.00	0.00	0.00	(628,877.08)
184235 Gas Transportation Clearing	0.00			0.00	0.00	0.00	0.00	0.00
234000 Accounts Payable Assoc. Companies	0.00			0.00	0.00	0.00	0.00	0.00
283100 Def. Fed. Income Tax OT	0.00			0.00	0.00	0.00	0.00	0.00
411101 Def. Fed. Income Tax-OP IN	0.00			0.00	0.00	0.00	0.00	0.00
Subtotal P.1501,1502,1503	(\$55,412.54)			(\$628,877.08)	\$0.00	\$0.00	\$0.00	(\$628,877.08)
401300 Oper - Other Gas Supply Expense	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
401500 Oper - Transmission Expenses	0.00			0.00	0.00	0.00	0.00	0.00
401600 Oper - Distribution Expenses	0.00			0.00	0.00	0.00	0.00	0.00
401700 Oper - Customer Account Expenses	55,412.54		(3),(4)	446,502.73	0.00	182,374.35	0.00	628,877.08
401800 Oper - Customer Service & Info Expenses	0.00			0.00	0.00	0.00	0.00	0.00
402600 Maint - Distribution Expenses	0.00			0.00	0.00	0.00	0.00	0.00
Subtotal P.1501,1502,1503 Expense	\$55,412.54			\$446,502.73	\$0.00	\$182,374.35	\$0.00	\$628,877.08
Total P.1501,1502,1503	\$0.00			(\$182,374.35)	\$0.00	\$182,374.35	\$0.00	\$0.00
Clearing P. 1501,1502,1503	(\$55,412.54)			(\$628,877.08)	\$0.00	\$0.00	\$0.00	(\$628,877.08)
(Over)/Under Clearing	\$0.00			\$0.00		\$0.00		\$0.00

- (1) NYD Labor x effective labor increase of 2.52%
 PAD Labor x effective labor increase of 2.17%
 SUP Labor x effective labor increase of 2.76%
- (2) Calculation is NYD Labor x NYD Labor loading factor of 98.3%
 Calculation is PAD Labor x PAD Labor loading factor of 124.4%
 Calculation is SUP Labor x SUP Labor loading factor of 88.9%
- (3) The Total Clearing Account x 71% - the New York Allocation.
- (4) The Total Clearing Account x 29% - the Pennsylvania Allocation.

National Fuel Gas Distribution Corporation
 Pennsylvania Division
 Clearing Accounts 184220, 184225, 184235, 184236
 Gas Transportation Expense

Per Books TME 1/31/06

Budget Item Distribution Co.	NYD			PAD			Total Dist.
	184220	184225	184235	184220	184225	184235	
Labor	\$0.00	\$279,170.51	\$828,119.07	\$0.00	\$0.00	\$0.00	\$1,107,289.58
Material	0.00	450.44	392.68	0.00	0.00	0.00	843.12
Rents	0.00	0.00	0.00	0.00	57.00	0.00	57.00
Transportation	0.00	5,254.99	7,562.88	0.00	440.80	0.00	13,258.67
Utilities	0.00	8,096.87	10,342.15	0.00	2,864.77	0.00	19,103.79
Contractors	0.00	50,406.01	7,243.37	0.00	99.10	0.00	57,748.48
Equipment Rents	0.00	1,139.25	5,129.85	0.00	0.00	0.00	6,269.10
Benefits - Distribution	0.00	235,627.82	698,941.76	0.00	0.00	0.00	934,569.58
Benefits - SUP	0.00	0.00	87,884.45	0.00	0.00	0.00	87,884.45
Office Employee	0.00	13,737.39	17,270.22	0.00	49.25	0.00	31,056.86
Dues	0.00	609.00	80.00	0.00	71.25	0.00	760.25
Other Expense	0.00	0.00	0.00	0.00	(11.94)	0.00	(11.94)
Postage	0.00	0.00	5,556.58	0.00	265.99	0.00	5,822.57
Information Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Labor L&B - Distribution	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Labor L&B - Supply	0.00	0.00	96,906.64	0.00	0.00	0.00	96,906.64
Acc Adj & Accrual	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Accounts 184220, 184260, 184225, 184235	\$0.00	\$592,492.28	\$1,765,429.65	\$0.00	\$3,636.22	\$0.00	\$2,361,558.15
Charges Distributed	P. 3901, 3902, 4701	P.4702	Total NYD	P. 3901, 3902, 4701	P.4702	Total PAD	Total Dist.
146000 Accounts Receivable	\$0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
184220 Gas Measurement Clearing	0.00	0.00	0.00	0.00	0.00	0.00	0.00
184236 Transportation Billing and Printing	0.00	(9,130.87)	(9,130.87)	0.00	0.00	0.00	(9,130.87)
184225 Gas Transportation Clearing	(592,492.28)	0.00	(592,492.28)	(3,636.22)	0.00	(3,636.22)	(596,128.50)
184235 Gas Transportation Clearing	(1,756,298.78)	0.00	(1,756,298.78)	0.00	0.00	0.00	(1,756,298.78)
184240 Customer Billing Clearing	0.00	0.00	0.00	0.00	0.00	0.00	0.00
234000 Accounts Payable Assoc. Companies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
283100 Def. Fed. Income Tax OT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
411101 Def. Fed. Income Tax-OP IN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal P. 3901,3902, 4701,4401,4702	(\$2,348,791.06)	(\$9,130.87)	(\$2,357,921.93)	(\$3,636.22)	\$0.00	(\$3,636.22)	(\$2,361,558.15)
401300 Oper - Other Gas Supply Expense	\$0.00	0.00	0.00	\$0.00	0.00	\$0.00	\$0.00
401500 Oper - Transmission Expenses	\$0.00	0.00	0.00	\$0.00	0.00	0.00	0.00
401600 Oper - Distribution Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
401700 Oper - Customer Account Expenses	0.00	6,351.65	6,351.65	0.00	2,779.22	2,779.22	9,130.87
401800 Oper - Customer Service & Info Expenses	1,636,402.38	0.00	1,636,402.38	716,024.90	0.00	716,024.90	2,352,427.28
402500 Maint - Transmission Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
402600 Maint - Distribution Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal P.3901,3902,4701,4401,4702 Expense	\$1,636,402.38	\$6,351.65	\$1,642,754.03	\$716,024.90	\$2,779.22	\$718,804.12	\$2,361,558.15
Total P. 3901,3902,4701,4401,4702	(\$712,388.68)	(\$2,779.22)	(\$715,167.90)	\$712,388.68	\$2,779.22	\$715,167.90	\$0.00
Clearing P. 3901,3902,4701,4401,4702	(\$2,348,791.06)	(\$9,130.87)	(\$2,357,921.93)	(\$3,636.22)	\$0.00	(\$3,636.22)	(\$2,361,558.15)
(Over)/Under Clearing			\$0.00			\$0.00	\$0.00

(1)

(2)

National Fuel Gas Distribution Corporation
 Pennsylvania Division
 Clearing Accounts 184220, 184225, 184235, 184236
 Gas Transportation Expense

Budget Item Distribution Co.	Adjustments			Normalized TME 1/31/06						
	Specific	5.40%	Other 0.00%	NYD			PAD			Total Dist.
				184220	184225	184235	184220	184225	184235	
Labor	\$27,933.73		(1)	\$3.03	\$285,205.61	\$848,987.67	\$3.03	\$3.03	\$3.03	\$1,135,193.28
Material		0.00		0.00	450.44	392.68	0.00	0.00	0.00	843.12
Rents		0.00		0.00	0.00	0.00	0.00	57.00	0.00	57.00
Transportation		0.00		0.00	5,254.99	7,562.88	0.00	440.90	0.00	13,258.67
Utilities		0.00		0.00	6,098.87	10,342.15	0.00	2,664.77	0.00	19,103.79
Contractors	0.00			0.00	50,406.01	7,243.37	0.00	99.10	0.00	57,748.48
Equipment Rents		0.00		0.00	1,139.25	5,129.85	0.00	0.00	0.00	6,269.10
Benefits - Distribution	181,325.41		(2)	0.00	281,340.11	834,554.88	0.00	0.00	0.00	1,115,894.99
Benefits - SUP	843.29		(2)	0.00	0.00	88,527.74	0.00	0.00	0.00	88,527.74
Office Employee		0.00		0.00	13,737.39	17,270.22	0.00	49.25	0.00	31,056.86
Dues		0.00		0.00	609.00	80.00	0.00	71.25	0.00	760.25
Other Expense		0.00		0.00	0.00	0.00	0.00	(11.94)	0.00	(11.94)
Postage		314.42		0.00	0.00	5,856.64	0.00	280.35	0.00	8,136.99
Information Services	0.00			0.00	0.00	0.00	0.00	0.00	0.00	0.00
Labor L&B - Distribution	0.00		(1)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Labor L&B - Supply	2,674.62		(1)	0.00	0.00	99,581.26	0.00	0.00	0.00	99,581.26
Acct Adj & Accrual		0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Accounts 184220, 184260, 184225, 184235	<u>\$212,547.02</u>	<u>\$314.42</u>		<u>\$0.00</u>	<u>\$845,239.67</u>	<u>\$1,825,529.34</u>	<u>\$0.00</u>	<u>\$3,650.58</u>	<u>\$0.00</u>	<u>\$2,574,419.59</u>
Charges Distributed					P.3901,3902,4701	P. 4702		P.3901,3902,4701	P. 4702	Total Dist.
146000 Accounts Receivable	\$0.00				\$0.00	\$0.00		\$0.00	\$0.00	\$0.00
184220 Gas Measurement Clearing	0.00				\$0.00	0.00		0.00	0.00	0.00
184236 Transportation Billing and Printing	(823.02)				\$0.00	(9,953.89)		0.00	0.00	(9,953.89)
184225 Gas Transportation Clearing	(53,732.64)				(\$645,897.17)	0.00		(3,963.97)	0.00	(649,861.14)
184235 Gas Transportation Clearing	(158,305.77)				(\$1,914,604.55)	0.00		0.00	0.00	(1,914,604.55)
184240 Customer Billing Clearing	0.00				\$0.00	0.00		0.00	0.00	0.00
234000 Accounts Payable Assoc. Companies	0.00				\$0.00	0.00		0.00	0.00	0.00
283100 Def. Fed. Income Tax QT	0.00				\$0.00	0.00		0.00	0.00	0.00
411101 Def. Fed. Income Tax-OP IN	0.00				\$0.00	0.00		0.00	0.00	0.00
Subtotal P. 3901,3902, 4701,4401,4702	<u>(\$212,861.43)</u>				<u>(\$2,560,501.72)</u>	<u>(\$9,953.89)</u>		<u>(\$3,963.97)</u>	<u>\$0.00</u>	<u>(\$2,574,419.58)</u>
401300 Oper - Other Gas Supply Expense	\$0.00				\$0.00	\$0.00		\$0.00	\$0.00	\$0.00
401500 Oper - Transmission Expenses	0.00				0.00	0.00		0.00	0.00	0.00
401800 Oper - Distribution Expenses	0.00				0.00	0.00		0.00	0.00	0.00
401700 Oper - Customer Account Expenses	823.02				0.00	6,924.16		0.00	3,029.73	9,953.89
401800 Oper - Customer Service & Info Expenses	212,038.42				1,783,901.17	0.00		780,564.53	0.00	2,564,465.70
402500 Maint - Transmission Expense	0.00				0.00	0.00		0.00	0.00	0.00
402600 Maint - Distribution Expense	0.00				0.00	0.00		0.00	0.00	0.00
Subtotal P.3901,3902,4701,4401,4702 Expense	<u>\$212,861.44</u>				<u>\$1,783,901.17</u>	<u>\$6,924.16</u>		<u>\$780,564.53</u>	<u>\$3,029.73</u>	<u>\$2,574,419.59</u>
Total P. 3901,3902,4701,4401,4702	<u>\$0.01</u>				<u>(\$776,600.55)</u>	<u>(\$3,029.73)</u>		<u>\$776,600.56</u>	<u>\$3,029.73</u>	<u>\$0.01</u>
Clearing P. 3901,3902,4701,4401,4702	<u>(\$212,861.43)</u>				<u>(\$2,560,501.72)</u>	<u>(\$9,953.89)</u>		<u>(\$3,963.97)</u>	<u>\$0.00</u>	<u>(\$2,574,419.59)</u>
(Over)/Under Clearing	<u>\$0.01</u>					<u>\$313.40</u>			<u>(\$313.39)</u>	<u>\$0.01</u>

- (1) NYD Labor x effective labor increase of 2.52%
 PAD Labor x effective labor increase of 2.17%
 SUP Labor x effective labor increase of 2.76%
 (2) Calculation is NYD Labor x NYD Labor loading factor of 98.3%
 Calculation is PAD Labor x PAD Labor loading factor of 124.4%
 Calculation is SUP Labor x SUP Labor loading factor of 88.9%

National Fuel Gas Distribution Corporation
Pennsylvania Division
Adjustment to GTI Expense
Twelve Months Ended January 31, 2006

TME 1/2006 GTI Amortization	\$317,354
Annualized Amortization per R-00049656 Note 1	<u>\$526,466</u>
Normalizing Adjustment	<u><u>\$209,112</u></u>

Note 1: Reference R-00049656 Settlement paragraph 44.

53.53 III Balance Sheet and Operating Statement
E. Gas Utilities

34. Prepare a 3 column schedule of expenses, as described below for the following period
a. Col 1 - Test Year
b. Col 2 and 3 - the two previous years

National Fuel Gas Distribution Corporation
Pennsylvania Division
Statement of Rate Making Operations and Maintenance Expense by Cost Element
Twelve Months Ended January 31, 2005 and January 31, 2006 before Normalization

Cost Element	Twelve Months Ended		Increase (Decrease)
	January 2005	January 2006	
Labor	\$17,889,916	\$18,668,324	\$778,408
Material	874,259	842,559	(31,700)
Rent	621,567	621,909	342
Transportation	2,205,870	2,414,154	208,284
Utilities	874,489	993,491	119,002
Outside Services	2,490,754	2,517,528	26,774
Rate Case Expense	182,085	207,586	25,501
Equipment Rentals	468,285	385,046	(83,239)
Employee Benefits	17,934,592	17,466,655	(467,937)
Office Employee Expense	449,828	379,109	(70,719)
Advertising	450,201	589,685	139,484
Research & Development	80,197	33,977	(46,220)
Dues	123,413	220,649	97,236
Other Expense	954,598	1,001,130	46,532
Customer Billing	1,044,685	1,028,328	(16,357)
Uncollectibles	6,298,164	14,727,687	8,429,523
PPUC Assessment	730,327	840,466	110,139
Other Insurance	512,188	507,628	(4,560)
Injuries & Damages	1,845,883	573,884	(1,271,999)
UNICAP	(393,548)	(466,463)	(72,915)
Postage	74,817	84,859	10,042
Information Services Clearing	2,562,572	2,749,229	186,657
Gas Transportation	868,923	803,960	(64,963)
Messenger Expense	90,339	97,164	6,825
Reconnection Charge	(221,628)	(600,049)	(378,421)
Contract Admin. Clearing	567,269	555,556	(11,713)
Remittance Clearing	221,610	166,305	(55,305)
LIURP	1,040,528	1,595,693	555,165
Other Gas Purchase Expense	(66,860)	(62,181)	4,679
Customer Education	9	4,133	4,124
Kaylor Gas deferral	0	13,345	13,345
GTI Deferral	0	317,354	317,354
Total	\$60,775,332	\$69,278,700	\$8,503,368

National Fuel Gas Distribution Corporation
 Pennsylvania Division
 Rate Making Operation and Maintenance Expenses
 Twelve Months Ended January 31, 2005 and 2006

<u>Cost Element</u>		<u>Increase / (Decrease)</u>
Labor	<p>The cost element Labor includes charges to Operation and Maintenance expense accounts for Supervisory, Clerical and Production employees on the payroll of Pennsylvania Division. For the twelve months ended January 31, 2006 these charges amounted to \$14,029,186. Also included in this cost element is Labor charged to Pennsylvania Division by employees of National Fuel Gas Distribution Corporation – New York Division and National Fuel Gas Supply Corporation. The charges from the New York Division for the twelve months ended January 31, 2006 totaled \$3,379,319 and were for services provided to the Pennsylvania Division from management and administrative departments such as: Accounting, Accounts Payable, Corporate Communications, Energy Services, Executive, Finance, Government Affairs, Human Resources, Purchasing, Rates and Regulatory Affairs, Materials Management, Asset Management and Audit. The charges from the Supply Corporation for the twelve months ended January 31, 2006 totaled \$1,259,818 and were for services provided to the Pennsylvania Division primarily in the categories of Transmission Expense, Distribution, and Administrative and General Expense. Refer to Exhibit No. 4 and 104.</p>	\$778,408
Uncollectibles	<p>The cost element Uncollectibles includes charges to Operation and Maintenance expense accounts for the uncollectible accounts expense accrual. National Fuel's management monitors the accrual and adjusts the expense accordingly. The accrual was adjusted based on Management's analysis of receivables. Refer to Exhibit No. 4 and 104.</p>	\$8,429,523
Employee Benefits	<p>The cost element Employee Benefits includes charges to Operation and Maintenance expense accounts for the following Employee Benefits: Group Life Insurance, Hospitalization, 401(k) Plan, Retirement Savings Account, Dental Plan, Medicare, Other Postretirement Benefits, Annuity and Miscellaneous Benefits. Also included in this cost element are benefits associated with the Labor charged to the Pennsylvania Division from the New York Division and the Supply Corporation. Refer to Exhibit No. 4 and 104.</p>	(\$467,937)
Transportation	<p>The cost element Transportation includes the costs of operating and maintaining the Pennsylvania Division's fleet of vehicles and construction equipment. These costs are accumulated in clearing accounts and then charged to the appropriate capital and expense accounts based upon usage. Refer to Exhibit No. 4 and 104.</p>	\$208,284

<u>Cost Element</u>		<u>Increase / (Decrease)</u>
Outside Services	The cost element Contractors and Outside Services includes charges to Operation and Maintenance expense accounts for contractors, collectors, legal and professional outside services utilized by the Pennsylvania Division. Refer to Exhibit No. 4 and 104.	\$26,774
Rate Case Expense	This cost element primarily includes the costs of preparing and litigating base rate increase filings before the Pennsylvania Public Utility Commission. This cost element is attributable to the work completed for R-00049656, which was filed on September 15, 2004. Refer to Exhibit No. 4 and 104.	\$25,501
Material	The cost element Material includes materials charged to Operation and Maintenance expense accounts from warehouse inventories. Refer to Exhibit No. 4 and 104.	(\$31,700)
Equipment Rentals	This cost element includes charges to Operation and Maintenance expense accounts of the Pennsylvania Division for the rental of office equipment and miscellaneous equipment. The difference is the effect of purchasing equipment instead of leasing equipment. Refer to Exhibit No. 4 and 104.	(\$83,239)
Other Expense	The cost element Other Expense includes charges to Operation and Maintenance expense accounts that are general in nature and cannot be characterized with any other specific cost elements. Refer to Exhibit 4 and 104.	\$46,532
Office Employee Expense	The cost element Office Employee Expense is comprised of charges for employee expense payments, travel expenses, working funds, service agreements, and stationary and supplies. The difference is attributable to a decline in office supply expenses and software purchases. Refer to Exhibit No. 4 and 104.	(\$70,719)
PPUC Assessment	The cost element PPUC Assessment consists of the General Assessments for the Pennsylvania Public Utility Commission, the Office of the Consumer Advocate, and the Office of the Small Business Advocate. The increase is the result of an increase in the assessment. Refer to Exhibit No. 4 and 104.	\$110,139
Advertising	The Advertising cost element includes charges to Operation and Maintenance accounts for the following types of advertising: Public Health and Safety, Conservation, Billing, Rates, and other Advertising programs. The change is due to more advertising expenditures regarding gas costs in direct response to state officials' request. Refer to Exhibit No. 4 and 104.	\$139,484
Rents	The cost element Rents includes charges to Operation and Maintenance expense accounts for the leasing of the Pennsylvania Division's main office in Erie, Pennsylvania, the	\$342

<u>Cost Element</u>		<u>Increase / (Decrease)</u>
	Pennsylvania Division's portion of the leasing of Distribution Corporation's main office in Williamsville, New York, as well as the leasing of various commercial offices and other buildings in the Pennsylvania Service Territory. Refer to Exhibit No. 4 and 104.	
Utilities	The cost element Utilities includes charges to Operation and Maintenance expense for the costs of utilities for the Pennsylvania Division; mainly electric, telephone, and gas bills as well as the Company's Telecommunications Department. The increase is due to out of test period accounting adjustments which when reflected in the originating period shows no significant change. Refer to Exhibit No. 4 and 104.	\$119,002
Postage	The cost element Postage is the cost of postage incurred in general mailings. A general postage increase was effective January 2005. Refer to Exhibit No. 4 and 104.	\$10,042
Information Services	This cost element includes charges to the Operation and Maintenance expense accounts of the Pennsylvania Division for data processing services provided by National Fuel Gas Distribution Corporation's Information Services Department, which is located in Williamsville, NY. The Information Services expense includes the cost of labor and other expenses incurred in the operation of the Information Services Department including the servicing and maintaining the Company's mainframe operating system, peripherals, software, etc. The charges are accumulated, and on a monthly basis are assigned to the appropriate operating areas based on the actual work performed during the month. Refer to Exhibit No. 4 and 104.	\$186,657
Customer Billing	The cost element Customer Billing is the cost incurred in the mailing of customer bills and other notifications. A general postage increase was effective January 2005. Refer to Exhibit No. 4 and 104.	(\$16,357)
Injuries and Damages	This cost element includes charges to expense for the uninsured portion of loss contingencies recorded in accordance with SFAS 5. The twelve months ended January 2005 included a charge to expense for the uninsured portion of a loss contingency. This charge to expense did not recur during the twelve months ended January 2006. Refer to Exhibit No. 4 and 104.	(\$1,271,999)
Gas Transportation	This cost element includes labor and other expenses for the Gas Transportation Department that have been charged to the Pennsylvania Division. Refer to Exhibit No. 4 and 104.	(\$64,963)
Other Insurance	Other Insurance includes charges to Operation and Maintenance expense for excess liability, property and boiler, executive risk and miscellaneous insurance premiums. These charges are the amortization of insurance premiums originally	(\$4,560)

<u>Cost Element</u>		<u>Increase / (Decrease)</u>
	charges to Prepaid Insurance which are written off over the period of insurance coverage. Refer to Exhibit No. 4 and 104.	
Dues	This cost element primarily includes the Pennsylvania Division's portion for dues paid to the American Gas Association and various smaller organizations. The increase is due to an out of test period accounting adjustment which when reflected in the originating period shows a decrease in expense. Refer to Exhibit No. 4 and 104.	\$97,236
Messenger Expense	Messenger Expense represents the charges to expense for the Pennsylvania Division's costs associated with National Fuel's Internal Messenger System. This system serves as an internal mail delivery operation. Refer to Exhibit No. 4 and 104.	\$6,825
Research and Development	This cost element reflects Pennsylvania Division's portion of National Fuel Gas Distribution Corporation's Research, Development and Demonstration Programs. The costs are allocated between the New York Division and the Pennsylvania Division based on the project type. The decrease reflects a reduction in the shared RDD expenditures. Refer to Exhibit No. 4 and 104.	(\$46,220)
LIURP	The Commission first allowed the Pennsylvania Division to recover expenses for LIURP beginning in June 1988 in its decision at R-870719. The expenses historically were amortized based on actual revenues. Effective January 15, 2004 the annual expense will be \$1,183,566. The increase to expense was due to an Accounting reconciliation. Refer to Exhibit No. 4 and 104.	\$555,165
UNICAP	This cost element is a reduction to Operation and Maintenance Expense for work completed in the Engineering Department that is not O&M related. The increase is related to the increase in UNICAP eligible accounts and an increase in applicable labor expense. Refer to Exhibit No. 4 and 104.	(\$72,915)
Contract Administration Clearing	This cost element includes labor and other expenses for the Contract Administration Department that have been charged to the Pennsylvania Division. Refer to Exhibit No. 4 and 104.	(\$11,713)
Remittance Clearing	This cost element is for the remitting of payments. The costs are accumulated in a clearing account and charged to the Pennsylvania Division based on Pennsylvania's percent of customer base. The decrease is due to a decrease in the amount of labor and benefits into the account. Refer to Exhibit No. 4 and 104.	(\$55,305)
Other Gas Purchase Expense	This cost element records the reduction to expense for fees collected for the inspection and testing of gas quality equipment. Refer to Exhibit No. 4 and 104.	\$4,679

<u>Cost Element</u>		<u>Increase / (Decrease)</u>
Reconnection Charge	This cost element records the reduction to expense for the fee collected for the reconnection of customers who have been turned off for non-payment. Effective January 15, 2004, the reconnection charge due to non-payment was increased to \$69. Refer to Exhibit No. 4 and 104.	(\$378,421)
Customer Education	This cost element is the amortization to expense to reconcile the amount collected in revenues via the Customer Education Rider allowed in R-994785. Refer to Exhibit No. 4 and 104.	\$4,124
Kaylor Gas Deferral	This cost element is the amortization to expense the safety related expenditures completed under Emergency Order Docket No. M-00031781 as allowed for in R-00049656. Refer to Exhibit No. 4 and 104.	\$13,345
GTI Deferral	This cost element is the amortization to expense the expenditures relating to the GTI Delta Fund program as allowed for in R-00049656. Refer to Exhibit No. 4 and 104.	\$317,354

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

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.

National Fuel Gas Distribution Corporation - Pennsylvania Division proposes to recover rate case expense over a twelve month period. Refer to Exhibit No. 4 Schedule 2 and Exhibit No. 104 Schedule 2 for adjustments to Operations and Maintenance expenses for the anticipated detailed costs of this current rate case presentation.

National Fuel Gas Distribution Corporation
Pennsylvania Division
53.53 III. Balance Sheet and Operating Statement
A. All Utilities

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.

Twelve Months Ended January 2006

	<u>Operation</u>	<u>Maintenance</u>	<u>Total</u>
Natural Gas Production	\$2,183	\$656	\$2,839
Other Gas Supply	80,791	14,308	95,099
Storage	0	0	0
Transmission	234,660	50,993	285,653
Distribution	5,717,010	1,775,313	7,492,323
Customer Accounts	4,390,720	0	4,390,720
Customer Service	1,262,274	0	1,262,274
Sales Promotion	0	0	0
Administrative & General	5,087,240	52,175	5,139,415
Total Labor Charged to Expense	<u>\$16,774,878</u>	<u>\$1,893,445</u>	<u>\$18,668,323</u>

Neither the Uniform Systems of Accounts nor Company records distinguish between regular and overtime labor charged to functional accounts.

National Fuel Gas Distribution Corporation
 Pennsylvania Division
 53.53 III. Balance Sheet and Operating Statement
 A. All Utilities

21. b. Date, percentage increase, and annual amount of each general payroll increase during the test year.

	Date Effective	Percent Increase	Estimated Annual Amount
Bargaining Group Local 2154 PA	April 2005	2.50%	\$109,510
Bargaining Group Local 22	May 2005	2.75%	\$79,519
Excluded Clerical	January 2006	2.75%	\$73,650

21.c. Dates and annual amounts of merit increase or management salary adjustments.

	Date Effective	Gross
Supervisory	June 2005	\$59,377
Supervisory	July 2005	\$19,513
Supervisory	August 2005	\$3,529
Supervisory	September 2005	\$70,445
Supervisory	December 2005	\$92,455
Supervisory	January 2006	\$271,105

21.d. Total annual payroll increases in the test year.

Supervisory	\$516,424
Bargaining Group Local 2154 PA	\$109,510
Bargaining Group Local 22	\$79,519
Excluded Clerical	\$73,650

21.e. Proof that the actual payroll plus the increases equal the payroll expense claimed in the supporting data (by categories of expenses).

Total Pennsylvania Labor charged to Operating and Maintenance Expense

Per Books Twelve Months Ended January 2006	\$14,029,186
Adjustments (Exhibit 4)	304,774
Normalized January 2006	<u>\$14,333,960</u>
Adjustments (Exhibit 104)	\$344,692
Annualized January 2007	<u>\$14,678,652</u>

National Fuel Gas Distribution Corporation
Pennsylvania Division
53.53 III. Balance Sheet and Operating Statement
A. All Utilities

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:

21.f. Detailed list of employee benefits and cost thereof for union and non-union personnel. Any specific benefits for executive and officers should also be included, and cost thereof.

See Exhibit 4 Schedule 2 (Benefits) for the Twelve Months Ended January 31, 2006.

See Exhibit 104 and 104-A Schedule 2 (Benefits) for the Twelve Months Ending January 31, 2007.

Pennsylvania Division Gross Benefits
Normalized Twelve Months Ended January 2006

Group Life Insurance	\$58,236
Hospitalization Insurance	\$3,111,818
401(K) Plan	\$590,680
Dental Plan	\$249,503
Long Term Disability	\$4,422
Miscellaneous	\$92,998

21. g. Support the annualized pension costs figures.

(i) State whether these figures included any unfunded pension costs. Explain.

(ii) Provide latest actuarial study used for determining pension accrual rates.

See Exhibit 4 Schedule 6 for the Company Retirement Plan Valuation

See Exhibit 4 Schedule 7 for the Company SFAS 106 Valuation

21. h. Submit a schedule showing any deferred income and consultant fee to corporate officers or employees.

No deferred income or consultant fees to corporate officers or employees are being claimed in this rate proceeding.

Revised June 2005

Retirement Plan for the Employees of National Fuel Gas Company

Actuarial Valuation Report as of July 1, 2004
for the Plan Year Ending June 30, 2005
and the Taxable Year Ending September 30, 2005

MERCER

Human Resource Consulting

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Section VII: Actuarial Basis

Section I: Report Highlights

Mercer Human Resource Consulting has prepared this report for National Fuel Gas Company to:

- Present the results of a valuation of the Retirement Plan for the Employees of National Fuel Gas Company as of July 1, 2004
- Review experience under the plan for the year ended June 30, 2004
- Provide the plan sponsor with the acceptable range of contributions under the plan for the year ending June 30, 2005
- Provide the plan's accountants with information concerning the funded status of the plan.

Contributions

Contributions	Plan Year Ending	
	June 30, 2005	June 30, 2004
Minimum required	\$ 0	\$ 0
Maximum deductible	61,722,798	50,015,548
Contribution required to eliminate PBGC variable rate premium for the following year	0	43,769,376

If actual contributions are greater than the maximum deductible, any excess could be subject to a nondeductible excise tax. However, since deductibility can be affected by factors not considered here, we recommend the company review the tax consequence of any contribution to be made. For example, this report does not take into account Code Section 404(a)(7), which limits an employer's deduction when the employer sponsors both defined benefit and defined contribution plans. Furthermore, state law may differ from Federal Tax Law and the amounts determined in this report may not be deductible in all jurisdictions.

Certain underfunded plans with a gateway funded current liability percentage of less than 90% may be subject to additional funding charges. The gateway funded current liability percentage is 102% and therefore the plan is not subject to additional funding charges.

The amount shown in the last line of the table above is an amount equal to the plan's full funding limitation calculated for purposes of minimum funding, reduced by any credit balance. By contributing this amount, the plan will be exempt from the PBGC variable rate premium for the following plan year. The actual contribution for the prior plan year was less than the full funding limitation. Although the plan is subject to the PBGC variable rate calculation for the current plan year, no variable rate premium is payable since the vested benefits are fully funded.

The funding standard account credit balance of \$163.8 million is sufficient to satisfy the quarterly contribution requirement of \$2,141,677 for the current plan year.

Because the plan's funded current liability percentage for 2004 is greater than 100%, quarterly contributions are not due for the 2005 plan year.

Section I: Report Highlights (continued)

401(h) Account Contributions	Plan Year Ending	
	June 30, 2005	June 30, 2004
Maximum deductible	\$ 3,494,286	\$ 3,477,919

Plan Experience During Prior Plan Year

During 2003, the plan experienced a net actuarial loss of \$37,265,635. This loss consisted of a \$671,827 liability loss and a \$36,593,808 asset loss. During 2003, the yield rate based on the actuarial value of assets was 2.03% compared to an assumed 8.25% return.

Between July 1, 2003 and July 1, 2004, the number of active participants decreased from 1,972 to 1,869. During the same time period, the number of retirees and beneficiaries increased from 2,353 to 2,402 and the number of vested terminated participants increased from 274 to 286.

Changes in Plan Provisions

There were changes in plan provisions since the last actuarial valuation as of July 1, 2003. Please see the Summary of Plan Provisions in the Actuarial Basis section for a description of these changes.

Changes in Actuarial Assumptions

There were no changes in actuarial assumptions since the last actuarial valuation as of July 1, 2003 other than changes to current liability rates. The gateway and RPA '94 current liability interest rates changed from 6.41% and 5.35% respectively, for the 2003 valuation to 6.32% for the 2004 valuation.

Changes in Actuarial Methods

There were no changes in actuarial methods since the last actuarial valuation as of July 1, 2003.

Section II: Certification

We have prepared an actuarial valuation of the Retirement Plan for the Employees of National Fuel Gas Company as of July 1, 2004 for the plan year ending June 30, 2005 and the tax year ending September 30, 2005. The results of the valuation are set forth in this report, which reflects the provisions of the plan as amended and effective July 1, 2004.

The valuation is based on employee and financial data provided by the company and trustee, respectively, and summarized in this report. A plan's actuary would not customarily verify this data. We have reviewed the information for internal consistency and we have no reason to doubt its substantial accuracy.

All costs, liabilities and other factors under the plan were determined in accordance with generally accepted actuarial principles and procedures. Funding calculations reflect the provisions of current federal statutes and regulations issued thereunder. In our opinion, the actuarial assumptions are reasonable and represent our best estimate of the anticipated experience under the plan. This report fully and fairly discloses the actuarial position of the plan on an ongoing basis.

There have been changes in plan provisions since the last valuation of the plan. A description of those changes and their financial effect is incorporated in this report.

This report has been prepared exclusively for National Fuel Gas Company to determine an acceptable range of contributions under Internal Revenue Code Sections 404, 412 and 401(h) for the Retirement Plan for the Employees of National Fuel Gas Company and to provide the plan's accountants with the funded status of the plan. Mercer Human Resource Consulting is not responsible for consequences arising from the use of this report for any other purposes.

Section II: Certification (continued)

We are available to answer any questions on the material contained in the report, or to provide explanations or further details as may be appropriate. The undersigned credentialed actuaries meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained in this report.

Kathleen P. Lamb

Kathleen P. Lamb, F.S.A.
Enrolled Actuary No. 05-3188

6/22/2005

Date

Robert Danesh

Robert Danesh, F.S.A.
Enrolled Actuary No. 05-6374

6/22/2005

Date

Mercer Human Resource Consulting
720 Bausch & Lomb Place
Rochester, New York 14604

585 325 2870

I have reviewed and found acceptable the actuarial assumptions, methods and procedures used in this valuation for 401(h) benefits.

Robin A. Hagerty

Robin Hagerty
Enrolled Actuary No. 05-5608

6/22/2005

Date

Mercer Human Resource Consulting
1331 Lamar Avenue, Suite 1250
Houston, Texas 77010
713 951 0060

Section III: Development of Contributions**Principal Valuation Results**

	Actuarial Valuation as of	
	July 1, 2004	July 1, 2003
Actuarial accrued liability		
▪ Active participants	\$ 242,021,167	\$ 242,492,203
▪ Participants with deferred benefits	6,403,620	5,606,104
▪ Participants receiving benefits	311,554,553	294,687,427
▪ Actuarial accrued liability	559,979,340	542,785,734
Actuarial asset value	620,111,496	610,136,089
Actuarial accrued liability funded ratio	110.74%	112.41%
Unfunded actuarial accrued liability	\$ 0	\$ 0
Expected release from accrued liability	40,948,192	38,685,638
Normal cost	9,112,562	9,254,157
Expense load	406,000	259,000
Asset (gain)/loss	36,593,808	34,657,472
Actuarial accrued liability (gain)/loss	671,827	(4,439,454)
Total actuarial (gain)/loss	\$ 37,265,635	\$ 30,218,018
Gateway current liability	608,361,598	583,091,476
Gateway funded current liability percentage	101.9%	104.6%
SAR disclosure threshold percentage (Market value of assets ÷ RPA '94 current liability)	97.28%	78.29%
RPA '94 current liability		
▪ Vested benefits		
▪ Active participants	\$ 201,063,673	\$ 228,607,648
▪ Participants with deferred benefits	8,992,133	9,714,201
▪ Participants receiving benefits	348,499,225	354,930,157
▪ Total vested benefits	\$ 558,555,031	\$ 593,252,006
▪ Nonvested benefits	49,806,567	60,538,913
▪ Total RPA '94 current liability	\$ 608,361,598	\$ 653,790,919

Section III: Development of Contributions**Principal Valuation Results (continued)**

	Actuarial Valuation as of	
	July 1, 2004	July 1, 2003
RPA '94 funded current liability percentage	101.93%	93.32%
Value of benefits accruing during plan year including expected expenses of \$406,000	\$ 17,689,896	\$ 20,084,390
Expected release from RPA '94 current liability during plan year including expected expenses of \$406,000	40,960,753	38,689,992
Alternative maximum RPA '94 current liability	674,608,133	N/A
Value of benefits accruing during plan year including expected expenses of \$406,000	20,604,732	N/A
Expected release from alternate maximum RPA '94 current liability during plan year including expected expenses of \$406,000	40,960,753	N/A
Minimum ERISA full funding limit	153,180,031	182,880,817
Minimum RPA '94 full funding limit	0	0
Maximum ERISA full funding limit	0	43,769,376
Maximum RPA '94 full funding limit	0	0

Section III: Development of Contributions**Minimum Required Contribution and Funding Standard Account**

Funding Standard Account	Plan Year Ending	
	June 30, 2005	June 30, 2004
Charges		
1. Prior year funding deficiency	\$ 0	\$ 0
2. Normal cost for plan year	9,518,562	9,513,157
3. Amortization charges	0	0
4. Interest on 1., 2. and 3.	785,281	784,835
5. Additional funding charge	0	0
6. Additional interest charge due to late quarterly contributions	0	0
7. Total charges	\$ 10,303,843	\$ 10,297,992
Credits		
8. Prior year credit balance	\$ 163,820,621	\$ 128,509,414
9. Employer contributions	N/A	35,000,000
10. Amortization credits	0	0
11. Interest on 8., 9. and 10.	13,515,201	10,609,199
12. Miscellaneous credits		
a. Full funding credit before current liability	0	0
b. Additional credit due to current liability	N/A	0
c. Waived funding deficiency	0	0
13. Total credits	\$ 177,335,822	\$ 174,118,613
14. Credit balance (funding deficiency) (13. - 7.)	N/A	\$ 163,820,621
15. Minimum required contribution (7. - 13., not less than \$0)	\$ 0	N/A

Section III: Development of Contributions**Additional Funding Charge**

Plan Year Beginning	Historical Gateway Funded Current Liability Percentage
July 1, 2004	101.9%
July 1, 2003	104.6%
July 1, 2002	109.7%
July 1, 2001	104.3%

Since the plan's gateway funded current liability percentage is at least 90% for the 2004 plan year, the plan is not subject to the additional funding requirements for the current plan year.

Section III: Development of Contributions

Amortization Schedule for Minimum Funding Standard

Charge	Amortization Period			Balances		Beginning-of-Year Payment
	Date Created	Initial Years	Years Left	Initial	Outstanding	
Total					\$ 0	\$ 0

Credit	Amortization Period			Balances		Beginning-of-Year Payment
	Date Created	Initial Years	Years Left	Initial	Outstanding	
Total					\$ 0	\$ 0

Section III: Development of Contributions**Maximum Deductible Contribution**

1. Normal cost as of July 1, 2004	\$	9,518,562
2. Limit adjustments as of July 1, 2004		0
3. Interest to June 30, 2005		785,281
4. 1. + 2. + 3.		10,303,843
5. Minimum required contribution, net of interest credited on contributions made during plan year		0
6. Larger of 4. or 5.		10,303,843
7. Full funding limitation		0
8. Regular IRC Section 404 maximum (<i>lesser of 6. or 7.</i>)		0
9. Alternate IRC Section 404 maximum		
a. Projected current liability		690,339,440
b. Adjusted expected assets		628,616,642
c. Unfunded current liability as of June 30, 2005 (<i>a. - b., not less than \$0</i>)		61,722,798
10. Maximum deductible contribution for taxable year ending September 30, 2005 (<i>greater of 8. or 9.c.</i>)	\$	61,722,798

Any contribution in excess of this amount may be subject to a nondeductible excise tax.

Section III: Development of Contributions

Amortization Schedule for Maximum Contribution

Increase	Date Created	Initial	Balances Outstanding	10-Year Amortization	Limit Adjustment Beginning of Year
Total			\$ 0	\$ 0	\$ 0

Decrease	Date Created	Initial	Balances Outstanding	10-Year Amortization	Limit Adjustment Beginning of Year
Total			\$ 0	\$ 0	\$ 0
Net amount			\$ 0	\$ 0	\$ 0

Section III: Development of Contributions

Effects of Changes

There have been three plan changes since the prior valuation as of July 1, 2003.

- The limitation under Internal Revenue Code Section 401(a)(17)(the maximum compensation recognized for plan purposes) increased from \$200,000 for the 2003 valuation to \$205,000 for the 2004 valuation.
- The limitation under Internal Revenue Code Section 415(b)(1)(A) (the maximum annual benefit allowable before certain adjustments) increased from \$160,000 for 2003 valuation to \$165,000 for the 2004 valuation.
- The plan is closed to new entrants effective for non bargaining employees hired on or after July 1, 2003 and bargaining employees hired on or after November 1, 2003.

The effect of changes in plan provisions on funding results is described below.

	Plan Changes	Total
Effect on Principal Values		
Normal cost	\$ 15,136	\$ 15,136
Unfunded actuarial accrued liability	0	0
Effect on Contribution Alternatives¹		
Minimum required	\$ 0	\$ 0
Maximum deductible	35,453	35,453

¹ Effect on Contribution Alternatives does not reflect the changes in current liability interest rates.

Section III: Development of Contributions

401(h) Account Maximum Deductible Contribution

The maximum deductible contribution under Internal Revenue Code Section 401(h) is the "Reasonable Expense" limit (or the normal cost as of the end of the year) subject to the subordination limit as of the end of the year. In no case can the maximum deductible contribution be greater than the amount determined under Internal Revenue Code Section 1.404(a) - 3(f)(2). For National Fuel Gas Company, the available subordination limit is allocated to each company based on the normal cost as of the end of the year.

Development of the Section 404 "Reasonable Expense" Deduction Limit

	New York Distribution	Pennsylvania Distribution	Supply	Total
1. Expected Postretirement Benefit Obligation (EPBO) to Fund as July 1, 2004	\$21,212,616	\$10,436,237	\$5,618,884	\$37,267,737
2. Less Net Expected Benefit Payments from Plan for 2004-2005	0	0	0	0
3. EPBO less Benefit Payments for the Year (1. - 2.)	21,212,616	10,436,237	5,618,884	37,267,737
4. Pre-funding and Assets				
a. Asset Balance at July 1, 2004	8,893,952	2,407,570	2,065,939	13,367,461
b. Contributions to be made during 2004-2005 ²	0	1,141,845	388,541	1,530,386
c. Amount Pre-funded for Current Year	0	0	0	0
d. Asset Balance plus contributions less Pre-funded Amount	8,893,952	3,549,415	2,454,480	14,897,847
5. EPBO Subject to Amortization (3. - 4.d.)	12,318,664	6,886,822	3,164,404	22,369,890
6. Average Present Value of Future Service for Active Employees	6.93	6.93	6.93	6.93
7. Amortization Payment at July 1, 2004 (5. ÷ 6.)	1,777,585	993,769	456,624	3,227,978
8. Maximum Tax-Deductible Contribution Under the Reasonable Expense Deduction Limit (Amortization Payment with Interest at 8.25% to the End of the Year)	\$1,924,236	\$1,075,755	\$494,295	\$3,494,286

² These contributions will be included in the prior year tax deduction.
Mercer Human Resource Consulting

Section III: Development of Contributions**Development of 401(h) Subordination Limit for Plan Year Ending June 30, 2005**

The available subordination limit is based, in part, on the actual Retirement Plan contributions made for the plan year. Contributions to the 401(h) plan should only be made coincident with or following the corresponding Retirement Plan contributions.

1. Current Liability Normal Cost for Plan Year ending:		
(a) June 30, 2002 ^A	\$	19,085,327
(b) June 30, 2003		19,754,758
(c) June 30, 2004		19,825,390
(d) June 30, 2005		20,198,732
2. Pension Plan Contribution ^B for Plan Year ending:		
(a) June 30, 2002 ^A	\$	25,615,502
(b) June 30, 2003		35,000,000
(c) June 30, 2004		35,000,000
(d) June 30, 2005		20,000,000
3. Lesser of (1.) or (2.) for Plan Year ending:		
(a) June 30, 2002 ^A	\$	19,085,327
(b) Pro-rata period		.7233
(c) Pro-rata portion		13,804,417
(d) June 30, 2003		19,754,758
(e) June 30, 2004		19,825,390
(f) June 30, 2005		20,000,000
(g) Cumulative Total		73,384,565
4. Subordination Limit (3.g. ÷ 3)	\$	24,461,522
5. Prior 401(h) contributions for Plan Year ending:		
(a) June 30, 2002 ^A	\$	3,332,629
(b) June 30, 2003		6,491,481
(c) June 30, 2004		3,477,919
(d) Cumulative Total		13,302,029
6. Remaining Subordination Limit (4. - 5d.) Pension Plan Contribution	\$	11,159,493
A. This plan year contains October 10, 2001, which is the later of the 401(h) plan amendment effective date or the adoption date.		
B. Excluding contributions to fund past service credits.		

Section III: Development of Contributions**Development of the Section 1.404(a)-3(f)(2) Limit**

	New York Distribution	Pennsylvania Distribution	Supply	Total
1. Expected Postretirement Benefit Obligation (EPBO) as of July 1, 2004	\$21,212,616	\$10,436,237	\$5,618,884	\$37,267,737
2. 10-Year Annuity Certain at 8.25%	7.1825	7.1825	7.1825	7.1825
3. Section 1.404(a)-3(f)(2) Limit as of End of Year $(1. \div 2. * 1.0825)$	\$3,197,029	\$1,572,882	\$846,842	\$5,616,753

Section III: Development of Contributions**Maximum Tax-Deductible 401(h) Contribution for the Tax Year Ending September 30, 2005**

	New York Distribution	Pennsylvania Distribution	Supply	Total
1. Section 404 "Reasonable Expense" Deduction Limit	\$1,924,236	\$1,075,755	\$494,295	\$3,494,286
2. Subordination Limit*	6,145,318	3,435,575	1,578,600	11,159,493
3. 1.404(a) - 3(f)(2) Limit	3,197,029	1,572,882	846,842	5,616,753
4. Maximum Contribution (<i>Lesser of 1. and 2., but not more than 3</i>)	\$1,924,236	\$1,075,755	\$494,295	\$3,494,286

- * The Subordination Limit is allocated to each company based on the allocation of the "Reasonable Expense" Deduction Limit or normal cost as of the end of the year.

Section IV: Plan Accounting Under FAS 35**Actuarial Present Value of Accumulated Plan Benefits**

The actuarial present value of accumulated plan benefits presented below is solely for purposes of fulfilling plan accounting and reporting requirements and is consistent with our understanding of FAS 35. These calculations may differ significantly from calculations for other purposes, such as determining contributions for an ongoing plan, determining the cost of terminating the plan and determining the employer's pension expense under FAS 87.

This determination calculates the actuarial present value of all benefits earned by current participants as of the valuation date using demographic assumptions and an assumed interest rate. Assumptions regarding future compensation and Social Security increases and accrual of future benefit service are not necessary for this purpose.

Accumulated Plan Benefits	July 1, 2004	July 1, 2003
Vested benefits		
▪ Participants receiving benefits and beneficiaries receiving payments	\$ 311,554,553	\$ 294,687,427
▪ Terminated vested participants	6,403,620	5,606,104
▪ Active participants	150,192,668	145,516,696
Total vested benefits	468,150,841	445,810,227
Nonvested benefits	40,076,425	43,980,934
Total accumulated plan benefits	\$ 508,227,266	\$ 489,791,161
Assumed rate of interest	8.25%	8.25%
Market value of assets available for benefits	\$ 591,812,721	\$ 511,865,287
Accumulated benefits funded ratio	116.45%	104.51%

Statement of Changes in Accumulated Plan Benefits

Actuarial present value of accumulated plan benefits as of July 1, 2003	\$ 489,791,161
Increase/(decrease) during year attributable to:	
▪ Benefits accumulated and (gains)/losses	16,520,738
▪ Increase for interest due to decrease in discount period	38,882,806
▪ Benefits paid	(36,968,851)
▪ Plan amendment	1,412
Net increase/(decrease)	18,436,105
Actuarial present value of accumulated plan benefits as of July 1, 2004	\$ 508,227,266

Section V: Plan Assets**Summary of Assets**

Asset Category	Market Value as of June 30, 2004	Market Value as of June 30, 2003
1. Equities	\$ 385,683,984	\$ 270,877,415
2. Fixed Income	125,652,446	148,398,943
3. Real Estate	33,595,991	38,603,096
4. Venture Capital	4,923,244	5,322,723
5. Other Investments	2	18
6. Cash and Cash Equivalents	23,325,339	28,119,318
7. Payable to Brokers	0	(2,353,253)
8. Income Receivable	847,158	2,927,240
9. Employer Contributions Receivable	19,977,919	23,406,926
10. Accrued Administrative Expenses	(662,976)	(562,569)
11. Net Assets Held in 401(h) Account	13,367,461	7,270,790
12. Amounts Related to Obligations of 401(h) Account	(14,897,847)	(10,145,360)
13. Net assets	\$ 591,812,721	\$ 511,865,287

Section V: Plan Assets**Reconciliation of Assets**

Transactions	June 30, 2003 to June 30, 2004	June 30, 2002 to June 30, 2003
Income		
1. Contributions received		
▪ Retirement Plan	\$ 35,000,000	\$ 35,000,000
▪ 401(h)	3,477,919	6,491,481
2. Investment earnings		
▪ Rents	0	0
▪ Unrealized appreciation or depreciation	39,135,595	24,066,895
▪ Net investment gain(loss) from common/collective trusts	0	0
▪ Net investment gain(loss) from registered investment companies	0	0
▪ Interest	13,599,200	12,879,607
▪ Realized Gain/(Loss)	33,424,767	(19,250,391)
▪ Dividends	0	0
3. Other income	0	0
4. Total income	124,637,481	59,187,592
Disbursements		
5. Benefit payments		
▪ To participants or beneficiaries	36,968,851	36,185,216
6. Investment related expenses	2,556,683	2,216,910
7. Non-invested related expenses	412,026	260,524
8. Total disbursements	39,937,560	38,662,650
9. Net income (4. - 8.)	84,699,921	20,524,942
10. Total assets at beginning of year	522,010,647	501,485,705
11. Assets held in 401(h) Account	14,897,847	10,145,360
12. Net Retirement Plan assets at end of year (9. + 10. - 11.)	\$ 591,812,721	\$ 511,865,287

Section V: Plan Assets**Actuarial Asset Value**

Development of Actuarial Asset Value as of June 30, 2004	
1. Prior Year's Market Value	\$ 511,865,287
2. Contributions to Retirement Plan	35,000,000
3. Retirement Plan Benefit Payments	(36,968,851)
4. Retirement Plan Expenses	(406,153)
5. Expected Return*	40,724,889
6. Preliminary Value	550,215,172
7. Market Value	591,812,721
8. 2004 Gains/(Losses) (7. - 6.)	41,597,549
9. Adjustment for Phase-In of Gains/(Losses)	(28,298,775)
10. Current Year's Actuarial Asset Value (7. - 9.)	\$ 620,111,496

Adjustment for Phase-In of Capital Gains/(Losses)

<u>Year</u>	<u>Asset Gains/(Losses)</u>	<u>Percentage Recognized</u>	<u>Recognition Deferred Percentage</u>	<u>Amount</u>
2004	\$ 41,597,549	20%	80%	\$ 33,278,039
2003	(25,163,824)	40%	60%	(15,098,294)
2002	(83,197,035)	60%	40%	(33,278,814)
2001	(65,998,528)	80%	20%	(13,199,706)
Total	(132,761,838)			(28,298,775)

* Determination of Expected Return

Prior Year's Market Value	\$511,865,287
Weighted Contributions	86,932
Weighted Benefit Payments Plus Expenses	(18,317,196)
Average Asset Value	\$493,635,023
Assumed Rate of Return	x 8.25%
Expected Return	\$40,724,889

Market Value Corridor	
• 80% of Market Value	\$ 473,450,177
• 120% of Market Value	\$ 710,175,265

Estimated investment return on actuarial asset value for year ending June 30, 2004, as required on Schedule B is 2.03%.

Section V: Plan Assets**Retirement Plan Contributions for Prior Plan Year**

Date	Amount		Interest to End of Plan Year	Total
	Employer	Employee		
06/28/2004	\$ 16,552,467	\$ 0	\$ 7,172	\$ 16,559,639
02/24/2005	\$ 18,447,533	\$ 0	\$ 0	\$ 18,447,533
Total	\$ 35,000,000	\$ 0	\$ 7,172	\$ 35,007,172

401(h) Contributions for Prior Plan Year**Total**

Date	Employer
06/28/2004	\$ 1,947,533
02/24/2005	1,530,386
Total	\$ 3,477,919

New York Distribution

Date	Employer
06/28/2004	\$ 1,947,533
Total	\$ 1,947,533

Pennsylvania Distribution

Date	Employer
02/24/2005	\$ 1,141,845
Total	\$ 1,141,845

Supply Corporation

Date	Employer
02/24/2005	\$ 388,541
Total	\$ 388,541

Section VI: Participant Data**Statistics**

	Actuarial Valuation as of	
	July 1, 2004	July 1, 2003
Participant Data		
Number of participants in valuation		
Active participants		
▪ Vested participants	1,718	1,818
▪ Nonvested participants	151	154
▪ Total active participants	1,869	1,972
Participants with deferred benefits	286	274
Participants receiving benefits	2,402	2,353
Total	4,557	4,599
Active Participant Statistics		
Average age	49.1	48.7
Average years of service	23.1	23.0
Inactive Participant Statistics		
Participants receiving benefits		
▪ Total monthly benefits	\$ 3,138,159	\$ 2,980,301
▪ Average monthly benefit	1,306	1,267
Participants with deferred benefits		
▪ Total monthly benefits	\$ 178,404	\$ 165,368
▪ Average monthly benefit	624	604

Section VI: Participant Data**Participant Data Reconciliation**

	Active Participants	Inactive Participants		Total
		With Deferred Benefits	Receiving Benefits	
As of beginning of the year	1,972	274	2,353	4,599
Age retirements	(102)	(4)	106	0
Disability retirements	0	0	0	0
Deaths	(4)	0	(24)	(28)
Deaths w/o beneficiary	-	0	(59)	(59)
Nonvested terminations	(20)	N/A	N/A	(20)
Vested terminations	(14)	14	N/A	0
Rehires	1	0	N/A	1
Survivors	-	2	26	28
Adjustments	(2)	-	0	(2)
New Entrants during the year	38	N/A	N/A	38
Net Change	(103)	12	49	(42)
As of end of year	1,869	286	2,402	4,557

Section VI: Participant Data**Distribution of Active Participants**

Age	Years of Service										Total
	Under 1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+	
Under 25	-	7	-	-	-	-	-	-	-	-	8
25 - 29	-	28 38,645	9	-	-	-	-	-	-	-	35
30 - 34	-	29 36,417	24 47,090	10	-	-	-	-	-	-	64 43,414
35 - 39	-	29 42,021	22 53,606	38 62,226	33 55,888	-	-	-	-	-	123
40 - 44	-	26 39,332	20 65,317	35 60,752	84 63,662	76 58,235	15	-	-	-	256
45 - 49	-	21 56,400	21 64,100	17	58 66,131	104 67,577	137 59,564	25 55,595	-	-	385
50 - 54	-	8	14	15	34 65,190	62 66,763	106 62,835	185 58,188	43 59,233	-	467 61,381
55 - 59	-	4	10	14	19	27 58,612	31 57,568	128 65,083	176 62,860	13	422 62,714
60 - 64	-	-	3	2	4	10	2	14	36 79,946	17	89 65,595
65 - 69	-	-	2	-	2	-	2	-	2	10	19
70+	-	-	-	-	-	-	-	-	-	-	-
TOTAL	-	151 41,164	127 57,043	131 63,747	235 63,296	280	295 60,007	353	257	40 64,502	1,869 60,229

In each cell, the top number is the count of active participants for each age/service combination. The lower number is the average compensation of the active participants in that group.

Cells with fewer than 2 members have been suppressed in their entirety and cells with fewer than 20 members have their average earnings suppressed in order to preserve confidentiality.

Total Earnings: \$112,568,370

Average age: 49.09

Average pensionable service: 23.13

Note: Earnings shown in this matrix have been limited to \$205,000

Section VII: Actuarial Basis

Funding Actuarial Cost Method and Valuation Procedures

Actuarial cost method used for funding: Liabilities and contributions shown in this report are computed using the projected unit credit method of funding.

Actuarial cost method used for 401(h) account maximum deductible contribution: Liabilities and contributions are computed using the Aggregate Cost method of funding. The method does not distinguish between benefits credited for past and future service, or between liabilities created before and after the introduction of the funding method. The contribution is further limited by the subordination limit which is 1/3 of the lesser of the Pension Normal Cost used to determine the Retirement Plan maximum deductible contribution and actual Pension contributions prior to contributions to the 401(h) account.

Changes in actuarial cost methods since prior valuation: None.

Current liability: The current liability is a present value of accrued benefits determined in accordance with IRC Section 412(l). The accrued benefits, including benefits accruing during the year, are valued under as many as three different measures:

- The RPA '94 current liability is computed using an interest rate between 90% and 100% of the weighted four-year average corporate bond rate. However, solely for purposes of the alternate maximum deductible limit under Code Section 404, employers may elect to use a rate in the range of 90% – 105% of the weighted four-year average of the 30-year Treasury rates. The required mortality table is the 1983 Group Annuity Mortality Table, however for disabled participants, different IRS mandated tables may be used, as specified in Revenue Ruling 96-7.
- The gateway current liability is computed using an interest rate equal to the highest interest rate allowed in the RPA '94 permissible range and the same mortality tables as the RPA '94 current liability.

Financial and census data: We used financial data submitted by the trustee as of July 1, 2004 without further audit and participant data as supplied by the plan sponsor. Customarily, this information would not be verified by a plan's actuary. We have reviewed the information for internal consistency and we have no reason to doubt its substantial accuracy.

IRC Section 415(b): The limitations of Internal Revenue Code Section 415(b) have been incorporated into our calculations.

Participants included: The plan sponsor provides us with data on all employees as of the valuation date, but only those employees who have completed the plan's eligibility requirements are included in the valuation of liabilities. No actuarial liability is included for participants who terminated nonvested prior to the valuation date.

Benefits not included in valuation: None.

Section VII: Actuarial Basis

Retirement Plan Asset Valuation Method

The actuarial asset value is based on a five-year moving average of expected and market values determined as follows:

- At the end of each plan year, an expected asset value is calculated as the sum of the previous year's market value of assets increased with a year's interest at the plan valuation rate plus net cash flow adjusted for interest (at the same rate) to the end of the plan year;
- The investment gain is taken as the excess of the current market value over the expected asset value;
- The investment gain so determined is amortized over five years at a rate of 20% per year;
- The preliminary actuarial asset value is the sum of the expected asset value plus the amortization of investment gains or losses during the current and the preceding four plan years; and
- The (final) actuarial asset value is the preliminary value but in no case to be more than 120% of the market value or less than 80% of the market value.

Changes Since Prior Valuation: None.

401(h) Account Asset Valuation Method

The actuarial asset value is the market value of assets on the valuation date plus receivable contributions.

Section VII: Actuarial Basis

Summary of Actuarial Assumptions

The following economic assumptions were used in valuing the liabilities and benefits under the plan.

Investment Return	<ul style="list-style-type: none"> ▪ 8.25% compounded annually for funding purposes ▪ 6.32% compounded annually for RPA '94 current liability ▪ 5.35% compounded annually for Alternative Maximum RPA '94 current liability ▪ 6.32% compounded annually for gateway current liability ▪ 8.25% compounded annually for the present value of accumulated plan benefits
Salary Increases	See Table

Other	
Mortality	1983 Group Annuity Mortality Tables for males and females for purposes of determining RPA '94 and gateway current liability. 1994 Group Annuity Mortality Tables for males and females for all other purposes.
Disability Incidence	Actuarial Study No. 75 of the Office of the Actuary of the Social Security Administration (1978).
Disability Mortality	1983 Group Annuity Mortality Tables for males and females for purposes of determining RPA '94 and gateway current liability. Actuarial Study No. 75 of the Office of the Actuary of the Social Security Administration (1978) for all other purposes.
Withdrawal	See Table
Expenses	Estimated based on the prior year's expenses.
Retirement Age	See Table
Percentage Married	<ul style="list-style-type: none"> • Males.....80% • Females.....80%
Age Difference	Males are assumed to be three years older than their spouses.
Form of Payment	All participants are assumed to elect payment in the form of a single life annuity.

Section VII: Actuarial Basis

Summary of Actuarial Assumptions (continued)

<p>Changes since prior valuation</p>	<p>The gateway and RPA '94 current liability interest rates have been changed from 6.41% and 5.35%, respectively to 6.32% compounded annually. The interest rate changes are within the range of limits prescribed by the IRS.</p> <p>Effective July 1, 2004, the limitation on benefits required by Section 415(b) of the Internal Revenue Code was increased from \$160,000 to \$165,000.</p> <p>Also effective July 1, 2004, the limitation on compensation required by Section 401(a)(17) of the Internal Revenue Code was increased from \$200,000 to \$205,000.</p> <p>These changes in limitations are considered plan changes.</p>
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Section VII: Actuarial Basis

Summary of Actuarial Assumptions (continued)

Table of Sample Rates

Turnover:

Service	Withdrawal %
1 year	8%
2 years	5%
3 years	5%
4 years	4%
5 years	4%
6 years	3%
7 years	3%
8 years	2%
9 years	1%
10 years	1%
11+ years	.5%

Retirement:

Age	Rate
55-56	7%
57-59	10
60-61	25
62	75
63-64	50
65+	100%

Salary:

Age	Rate	Age	Rate
Under 26	9.5%	43	5.7%
26	9.3	44	5.6
27	9.1	45	5.5
28	8.9	46	5.4
29	8.7	47	5.3
30	8.5	48	5.2
31	8.1	49	5.1
32	7.7	50	5.0
33	7.3	51	4.9
34	6.9	52	4.8
35	6.5	53	4.7
36	6.4	54	4.6
37	6.3	55	4.5
38	6.2	56	4.4
39	6.1	57	4.3
40	6.0	58	4.2
41	5.9	59	4.1
42	5.8	Over 59	4.0

Section VII: Actuarial Basis**Summary of Actuarial Assumptions (continued)****Assumptions Unique to Determination of 401(h) Maximum Deductible Contribution:**

Discount Rate	8.25% per annum.						
Medical Costs	Average per person gross costs of medical and prescription drug benefits, excluding expenses, were derived from claim cost data provided by NFG and Blue Cross/Blue Shield. A description of the methodology and rates is contained in Section 3.4 of the National Fuel Gas Company SFAS106 disclosure report for fiscal year ending September 30, 2004. National Fuel Gas has deemed its plan to be actuarially equivalent to Medicare Part D and intends to accept the Medicare subsidy. The National Fuel Gas prescription drug plan will remain the primary payor for NFG's retirees. There has been no adjustment to 401(h) liabilities with respect to Medicare Reform.						
Medicare Part B Premium	In addition to medical costs, NFG pays the Medicare Part B premium for retirees and their spouses, except for post-12/31/2000 non-union and IBEW Local 2199 and 2199-J retirements. For 2004, the Medicare Part B premium is \$72.35 per month (\$868.20 per year).						
Life Insurance Costs	Life insurance coverage is provided to retirees and is summarized in Section 3.3 of the National Fuel Gas Company SFAS106 disclosure report for fiscal year ending September 30, 2004.						
Administrative Expenses	For 2004-2005, expenses are assumed to be equal to a percentage of claim costs as follows: <table> <tr> <td>Life Insurance:</td> <td>10.00%</td> </tr> <tr> <td>Medical:</td> <td>12.86%</td> </tr> <tr> <td>Drug:</td> <td>0.00% (included in claims cost)</td> </tr> </table> <p>Administrative expenses on a per capita basis for the Medical Plan are expected to grow at 5.5% per year. Life Insurance expenses are assumed to remain at 10.0% of claims.</p>	Life Insurance:	10.00%	Medical:	12.86%	Drug:	0.00% (included in claims cost)
Life Insurance:	10.00%						
Medical:	12.86%						
Drug:	0.00% (included in claims cost)						
Retiree Contributions	See Section 3.4 of the National Fuel Gas Company SFAS106 disclosure report for fiscal year ending September 30, 2004.						
Future Increases in Retiree Contribution Levels	No further increases in retiree contribution amounts were assumed; these contribution levels are not increased in the future for health care trend.						
Participation	100% participation is assumed.						

Section VII: Actuarial Basis**Summary of Actuarial Assumptions (continued)**

Health Care Trend	Fiscal Year	Indemnity Medical/HMO	Drug	Medicare Part B
	2004-2005	10.0%	12.0%	9.25%
	2005-2006	9.0	10.5	2.50
	2006-2007	8.0	9.0	3.50
	2007-2008	7.0	7.5	4.00
	2008-2009	6.0	6.0	4.00
	2009-2010	5.5	5.5	4.00
	2010-2011	5.5	5.5	4.00
	2011-2012	5.5	5.5	4.75
	2012+	5.5	5.5	5.00

Aging	Attained Age	Medical Aging Factor	Drug Aging Factor
	55	0.680	0.780
	60	0.820	0.899
	65	1.000	1.000
	70	1.130	1.077
	75	1.245	1.100
	80	1.330	1.100
	85	1.370	1.100
	90+	1.390	1.100

**Flexible Spending
Account**

Contributions to Flexible Spending Account will remain level.

Death Benefits

Medicare Part B reimbursement benefits cease upon death of the retiree. Spouses are assumed to continue medical and prescription drug coverage for life, 3 years, or not at all (COBRA), depending on their eligibility as defined in Section 3.3 of the National Fuel Gas Company SFAS106 disclosure report for fiscal year ending September 30, 2004. The spousal death benefit coverage is offset by the widow rate reimbursement identified in Section 3.3 of the National Fuel Gas Company SFAS106 disclosure report for fiscal year ending September 30, 2004. Widow rates are increased in the future for health care trend.

Section VII: Actuarial Basis

Summary of Retirement Plan Provisions

Following is a summary of the major plan provisions used to determine the plan's financial position. It should not be used in determining plan benefits.

Effective Date of the Plan: July 1, 1937.

Effective Date of Latest Amendment: January 1, 2004.

Covered Employees: All employees with the exception of certain NFR and Highland Forest Resources, Inc. employees, Horizon Power, Inc. or Horizon Energy Development, Inc. employees whose first hour of service is on or after January 1, 2003 and Empire State Pipeline Company, LLC employees whose first hour of service is on or after March 10, 2003. Additionally, any employee whose first hour of service is on or after July 1, 2003 and is not covered under the terms of a collective bargaining agreement will not be eligible for plan participation. Any employee whose first hour of service is on or after November 1, 2003 and whose employment is covered under the terms of a collective bargaining agreement will not be eligible for plan participation.

Plan Entry: Age 21 and completion of one year of service.

Benefit Service:

Elapsed time from date of plan entry, with a maximum of 40 years of credit.

Plan entry for this purpose is:

Hired before 7/1/53
7/1/53 to 6/30/85
7/1/85

Date of Employment
Later of age 22 and one year of service
Later of age 21 and one year of service

Normal Retirement:

Eligibility - Age 65.

For participants who do not participate in the Plan under a collective bargaining agreement or who participate in the Plan under a collective bargaining agreement with Locals 2199 or 2199-J:

- Amount of Benefit - An annuity payable for life of 1-1/2% of final average salary for each year of benefit service.

For all other participants:

- Amount of Benefit - An annuity payable for life of 1-1/4% of the first \$7,800 of final average salary plus 1-1/2% of any excess for each year of benefit service.

Final average salary is the average of annual compensation (regular base compensation inclusive of elective 401(k) contributions and, for supervisory employees, performance - related lump sum compensation) during the 60 consecutive month period out of the last 120 months that produces the highest average. Minimum

Section VII: Actuarial Basis

Summary of Retirement Plan Provisions (continued)

benefit of \$8 per month for each year of benefit service applies to participants formerly employed by Empire, Producers, or Eden.

Effective July 1, 1996, compensation is limited in accordance with Section 401(a)(17) of the Internal Revenue Code, indexed for cost-of-living by the Secretary of the Treasury, and the determination of plan benefits is subject to the fresh start with extended wearaway option.

Effective July 1, 2002 compensation will not exceed \$200,000. The \$200,000 limit will be adjusted for cost-of-living increases in accordance with Section 401(a)(17) of the Internal Revenue Code and will apply to any prior plan year.

Effective July 1, 2001 the maximum annual benefit is the dollar amount specified in Section 415(b)(1)(A) of the Internal Revenue Code, as adjusted for cost of living under Section 415(d) of the Code (\$165,000 for the Limitation Year beginning July 1, 2004 and ending June 30, 2005).

Early Retirement:

Eligibility - Attainment of age 55 and completion of 10 years of vesting service.

Amount of Benefit - Accrued benefit reduced for each year retirement precedes normal retirement age as follows:

<u>Age</u>	<u>Rate</u>
60-65	100%
59	95
58	90
57	85
56	80
55	75

Members of the International Brotherhood of Electrical Workers, Locals 2154, 2199, and 2199J may retire with no reduction of their accrued benefit on or after the date on which their years of service and age total ninety points.

Effective July 1, 1992, all supervisory and excluded employees may retire with no reduction of their accrued benefit on or after the date on which their years of service and age total ninety points.

Effective January 1, 1993, members of the International Brotherhood of Firemen and Oilers may retire with no reduction of their accrued benefit on or after the date on which their years of service and age total ninety points.

Section VII: Actuarial Basis

Summary of Retirement Plan Provisions (continued)

Effective September 1, 1996, members of Local 2279 of the International Brotherhood of Electrical Workers may retire with no reduction of their accrued benefit on or after the date on which their years of service and age total ninety points.

Deferred Retirement:

Eligibility - Members may postpone retirement beyond age 65.

Amount of Benefit - Calculated as for normal retirement based on credited service at actual retirement date.

Disability Benefit:

Eligibility - Total disability, including eligibility for and receipt of Social Security disability benefits, after the later of attainment of age 50 and the completion of 10 years of vesting service.

Amount of Benefit - Accrued benefit, unreduced, is payable until attainment of normal retirement date (early retirement date, if elected) or, if earlier, until recovery from disability or death.

Benefits Upon Termination of Employment:

Eligibility - 100% vesting upon completion of 5 years of vesting service.

Amount of Benefit - Accrued benefit, payable for life, commencing at normal retirement date. If the member has completed 10 years of vesting service, he may elect early commencement of payments on an actuarially equivalent basis on the first day of any month within the ten year period preceding his normal retirement date.

Form of Benefits at Retirement:

Normal form of benefits is life annuity, subject to Qualified Joint and Survivor Annuity requirements applicable to married members.

At retirement a member's benefit will be paid in the form of a reduced joint and 50% survivor optional benefit with his spouse as contingent annuitant unless elected otherwise by the member. If the member's spouse dies within five years of the annuity starting date, the benefit amount pops up to the amount the member would have received as a life only annuity had he chosen that form of payment.

Optional forms available at retirement include the joint and survivor with up to 100% survivor benefit; joint and survivor with full pop-up; 5, 10, and 15 years certain and life; life only; and Social Security Adjustment options, and are provided on the following actuarially equivalent basis:

Interest -	6.00% per annum.
Mortality -	Unisex factors developed from 1971 Group Annuity Mortality Table rates.

Section VII: Actuarial Basis

Summary of Retirement Plan Provisions (continued)

Death Benefits:

Pre-Retirement - a life annuity is payable to the surviving spouse of a member whose death occurs after becoming vested, but prior to retirement. The amount payable to the surviving spouse is 50% of the member's accrued benefit reduced for early retirement and joint and survivor option election. Benefits commence at the earliest date the member could have retired, had he survived, under the Plan.

If death occurs in service after ten years of vesting service, 50% of the accrued benefit is payable to the surviving spouse, or, if greater, the actuarial equivalent of the survivor benefit otherwise payable. The 50% is reduced by 1/8% for each month in excess of sixty that the surviving spouse's age is less than that of the member. Benefits commence the first day of the month coinciding with or following the date of the member's death.

Post-Retirement - None other than the benefit available under a selected optional form.

Section VII: Actuarial Basis

Summary of Plan Provisions *(continued)*

Summary of 401(h) Plan Covered Benefits

Effective July 1, 2003, the New York Division VEBA for Non-Collectively Bargained Employees will pay the cost of benefits for non-key employees, net of retiree contributions, up to \$3,600,000 in a fiscal year for retiree health and life benefits. The Pennsylvania Division VEBA for Non-Collectively Bargained Employees will pay the cost of benefits for non-key employees, net of retiree contributions, up to \$1,400,000 in a fiscal year for retiree health and life benefits. The Supply Division VEBA for Non-Collectively Bargained Employees will pay the cost of benefits for non-key employees, net of retiree contributions, up to \$2,300,000 in a fiscal year for retiree health and life benefits. Any retiree health and life benefit costs for non-key employees in excess of these amounts will be paid from the 401(h) Account. All retiree health and life benefits for key employees will be paid out of the applicable VEBA.

Previously, the New York Division VEBA for Non-Collectively Bargained Employees paid the cost of benefits for non-key employees, net of retiree contributions, up to \$2,400,000 in a fiscal year for retiree health and life benefits. The Pennsylvania Division VEBA for Non-Collectively Bargained Employees paid the cost of benefits for non-key employees, net of retiree contributions, up to \$1,000,000 in a fiscal year for retiree health and life benefits. The Supply Division VEBA for Non-Collectively Bargained Employees paid the cost of benefits for non-key employees, net of retiree contributions, up to \$1,500,000 in a fiscal year for retiree health and life benefits. Any retiree health and life benefit costs for non-key employees in excess of these amounts will be paid from the 401(h) Account. All retiree health and life benefits for key employees will be paid out of the applicable VEBA.

A complete description of the post-retirement benefits is contained in Sections 3.3 and 3.4 of the National Fuel Gas Company SFAS106 disclosure report for fiscal year ending September 30, 2004.

MERCER
Human Resource Consulting

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585 325 2870

November 2005

National Fuel Gas Co.

Postretirement Benefit Valuation Report Under
FAS 106 and 132(R) Disclosures for Fiscal Year
Ending September 30, 2005

MERCER

Human Resource Consulting

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Summary of Principal Valuation Results

National Fuel Gas Company has asked Mercer Human Resource Consulting to calculate the liabilities and expenses of its postretirement medical and life insurance benefits. Liabilities and expenses were calculated according to Statement of Financial Accounting Standards Numbers 106 and 109 (SFAS 106 and SFAS 109). The statements apply accrual accounting rules to non-pension retiree benefits such as medical and life insurance plans. National Fuel Gas Company adopted SFAS 106 effective with the fiscal year ending September 30, 1994, electing to amortize the transition obligation over 20 years. A summary of principal valuation results from the current valuation and the previous valuation follows. Any changes in actuarial assumptions, methods, or plan provisions between the two valuations are described in this report.

This valuation reflects the impact of the Medicare Prescription Drug, Improvement, and Modernization Act of 2003.

Summary of Employer Costs	Fiscal Year Ending	
	September 30, 2005	September 30, 2004
Service Cost with interest to end of year	\$ 6,153,416	\$ 6,027,410
SFAS 106 Expense (NPPBC)	\$ 32,672,249	\$ 41,745,823
Estimated Pay-As-You-Go Cost	\$ 18,962,973	\$ 16,774,850

Summary of Obligations and Assets		
Expected Postretirement Benefit Obligation (EPBO)	\$ 605,389,031	\$ 467,212,201
Accumulated Postretirement Benefit Obligation (APBO)		
Inactives	\$ 291,081,591	\$ 227,006,746
Actives fully eligible	\$ 108,676,335	83,780,673
Actives not yet fully eligible	\$ 146,514,773	111,215,590
Total	\$ 546,272,699	\$ 422,003,009
Fair Value of Assets	\$ 271,635,826	\$ 229,484,499
Unfunded APBO	\$ 274,636,873	\$ 192,518,510

Summary of Data		
Number of Participants in the Medical Valuation		
Inactives	2,152	2,149
Actives	1,586	1,718
Total	3,738	3,867

Certification

We have prepared an actuarial valuation of the plans for the fiscal year beginning October 1, 2004 and ending September 30, 2005. The valuation has been prepared to enable the plan sponsor to satisfy the employer accounting requirements under Statement of Financial Accounting Standards Nos. 106 and 109. The results of the valuation are set forth in this report, which reflects the provisions of the substantive effective June 30, 2005.

The valuation is based on census and financial data which were provided by National Fuel Gas Company, insurance carrier(s), trustee, and third party administrator(s), and which are summarized in this report. We have reviewed the employee and financial data for reasonableness but have not completed an audit of this information.

All costs, liabilities and other factors under the plan were determined in accordance with generally accepted actuarial principles and procedures. The calculations reported herein are consistent with our understanding of the provisions of SFAS 106 and 109 (including the American Academy of Actuaries' *Actuarial Standard of Practice No. 6, Measuring Retiree Group Benefit Obligations.*) The actuarial assumptions were selected by National Fuel Gas Company with the concurrence of its auditors. We believe the assumptions to be reasonable.

Actuarial computations under Statements of Financial Accounting Standards are for purposes of fulfilling employer accounting requirements. Determinations for purposes other than meeting employer financial accounting requirements may be significantly different from the results reported herein. Accordingly, additional determinations are needed for other purposes such as judging benefit security at termination or adequacy of funding for an ongoing plan.

Any changes in plan provisions, actuarial assumptions, methods, valuation procedures or claim cost development methods since the prior valuation have been described in this report.

The information contained in this document is not intended by Mercer to be used, and it cannot be used, for the purpose of avoiding penalties under the Internal Revenue Code that may be imposed on the taxpayer.

Certification

We are available to answer any questions on the material contained in the report, or to provide explanations or further details as may be appropriate. Collectively, the undersigned credentialed actuaries meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained in this report.



Kathleen P. Lamb, F.S.A.
(Long term aspect)

11/21/2005
Date



Rachel St-Laurent, A.S.A., M.A.A.A.
(Health care aspect)

11.21.2005
Date

The undersigned have reviewed and found acceptable the actuarial assumptions, methods and procedures used in this valuation.



Robert H. Danesh, F.S.A.
(Long term aspect)

11/21/2005
Date



William E. Hopkins, Jr., A.S.A., M.A.A.A.
(Health care aspect)

11/21/2005
Date

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585 325 2870

Section 1

Accounting Information - Disclosure

Financial Accounting Standards Board Statement No. 132(R) requires that certain postretirement benefits other than pension benefits information be disclosed in the footnotes to the sponsor's financial statements. The disclosures include a statement of the net periodic postretirement benefit cost, a reconciliation of the plan's funded status, the disclosure of sensitivity of a one-percentage-point change in health care cost trend rates, a statement of assumptions and amortization methods and benefit payments expected to be paid in the next 10 years. Presented in this section is an illustration of this information for the prior year.

Section 1.1 Disclosure of Net Periodic Postretirement Benefit Cost for Fiscal Year Ending September 30, 2005

Section 1.2 Reconciliation of Funded Status as of September 30, 2005

Section 1.3 Disclosure of Sensitivity to Increase in Health Care Cost Trend Rates for Fiscal Year Ending September 30, 2005

Section 1.4 Supporting Documentation

- A. Reconciliation of (Accrued)/Prepaid Postretirement Benefit Cost During Fiscal Year Ending September 30, 2005
- B. Determination of Net (Gain)/Loss for Fiscal Year Ending September 30, 2005
- C. Effects of Changes for Fiscal Year Ending September 30, 2005
- D. Determination of Amortization of Corridor (Gains)/Losses Applicable to Entities Other Than NY Distribution Corporation as of October 1, 2004 for period October 1, 2004 to September 30, 2005
- E. Determination of Amortization of Vintage (Gains)/Losses Applicable to NY Distribution Corporation for the period October 1, 2004 to September 30, 2005
- F. Amortization Schedule for Transition Amount and Prior Service Cost as of September 30, 2005

Section 1.5 FAS 106 Disclosures Under FAS 132(R)

Section 1.1

Disclosure of Net Periodic Postretirement Benefit Cost for Fiscal Year Ending September 30, 2005

1. Service Cost with interest to end of year	\$ 6,153,416
2. Interest Cost	\$ 25,782,593
3. Actual Return on Assets	
a. Expected Return	\$ 18,861,556
b. Asset (Gain)/Loss	(1,715,974)
c. Actual Return (a) - (b)	\$ 20,577,530
4. Amortization of Transition Amount	\$ 7,127,154
5. Other Expense Components	
a. Amortization of Prior Service Cost	\$ 4,135
b. Amortization of (Gain)/Loss	12,466,507
c. Deferral of Asset (Gain)/Loss	(1,715,974)
d. Total (a) + (b) - (c)	\$ 14,186,616
6. Net Periodic Postretirement Benefit Cost (1) + (2) - (3c) + (4) + (5d)	\$ 32,672,249

Section 1.2

Reconciliation of Funded Status as of September 30, 2005

	September 30, 2005	September 30, 2004
1. Accumulated Postretirement Benefit Obligation		
a. Inactives	\$(291,081,591)	\$(227,006,746)
b. Actives fully eligible	(108,676,335)	(83,780,673)
c. Actives not yet fully eligible	(146,514,773)	(111,215,590)
d. Total (a) + (b) + (c)	\$(546,272,699)	\$(422,003,009)
2. Fair Value of Assets	\$ 271,635,826	\$ 229,484,499
3. Funded Status (1d) + (2)	\$(274,636,873)	\$(192,518,510)
4. Unrecognized Transition Obligation/(Asset)	\$ 57,017,238	\$ 64,144,392
5. Unrecognized Prior Service Cost	\$ 16,545	\$ 20,680
6. Unrecognized Net (Gain)/Loss	\$ 205,422,605	\$ 108,942,606
7. (Accrued)/Prepaid Postretirement Benefit Cost (3) - (4) - (5) + (6)	\$ (12,180,485)	\$ (19,410,832)

Section 1.3

Disclosure of Sensitivity to Changes in Health Care Cost Trend Rates for Fiscal Year Ending September 30, 2005

	Valuation Trend	Valuation Trend + 1%	Difference	% Change
The Aggregate of the Service Cost and Interest Cost	\$ 31,936,009	\$ 37,047,729	\$ 5,111,720	16.01%
Accumulated Postretirement Benefit Obligation as of September 30, 2005	\$ 546,272,699	\$ 626,478,311	\$ 80,205,612	14.68%

	Valuation Trend - 1%	Difference	% Change
The Aggregate of the Service Cost and Interest Cost	\$ 27,792,593	\$ (4,143,416)	(12.97%)
Accumulated Postretirement Benefit Obligation as of September 30, 2005	\$ 480,837,823	\$ (65,434,876)	(11.98%)

Health Care Cost Trend Rates on Eligible Charges as of September 30, 2004	Indemnity Medical and HMOs	Prescription Drug	Medicare Part B Reimbursement
Initial Trend (2004)	10.00%	12.00%	9.25%
Ultimate Trend	5.50%	5.50%	5.00%
Number of Years to Ultimate Trend	6	6	9

Health Care Cost Trend Rates on Eligible Charges as of September 30, 2005	Indemnity Medical and HMOs		Prescription Drug	Medicare Part B Reimbursement
	Pre-65	Post-65		
Initial Trend (2005)	10.00%	7.50%	12.50%	6.00%
Ultimate Trend	5.00%	5.00%	5.00%	5.00%
Number of Years to Ultimate Trend	9	9	9	12

Section 1.4

Supporting Documentation

A. Reconciliation of (Accrued)/Prepaid Postretirement Benefit Cost During Fiscal Year Ending September 30, 2005

1. (Accrued)/Prepaid Postretirement Benefit Cost as of September 30, 2004	\$ (19,410,832)
2. Net Periodic Postretirement Benefit Cost for the Fiscal Year	\$ 32,672,249
3. Net Contributions* Made During the Fiscal Year	\$ 39,902,596
4. (Accrued)/Prepaid Postretirement Benefit Cost as of September 30, 2005 (1) - (2) - (3)	\$ (12,180,485)

* Includes funding contributions and benefit payments made by employer as follows:

Contributions to trust	\$ 39,838,932
Benefits paid by employer	\$ 63,664
Total	\$ 39,902,596

Section 1.4

B. Determination of Net (Gain)/Loss for Fiscal Year Ending September 30, 2005

Components of Net (Gain)/Loss for Fiscal Year Ending September 30, 2005	
1. Change in Demographics/Claims Experience	
a. Projected APBO as of October 1, 2005	\$ 434,976,045
b. APBO as of October 1, 2005 before change in assumptions	453,475,617
c. (Gain)/Loss from Change in Demographics (b) - (a)	\$ 18,499,572
2. Change in Assumptions	
a. APBO before Change in Assumptions	\$ 453,475,617
b. APBO after Change in Assumptions	546,272,699
c. (Gain)/Loss due to Assumption Changes (b) - (a)	\$ 92,797,082
3. Benefit Payments	
a. Expected Net Benefit Payments for Fiscal Year Ending September 30, 2005	\$ 18,962,973
b. Actual Net Benefit Payments for Fiscal Year Ending September 30, 2005	18,328,799
c. (Gain)/Loss from Benefit Payments (b) - (a)	\$ (634,174)
4. Investment Results	
a. Expected Return on Assets for Fiscal Year Ending September 30, 2005	\$ 18,861,556
b. Actual Return on Assets for Fiscal Year Ending September 30, 2005	20,577,530
c. (Gain)/Loss from Investment Results (a) - (b)	\$ (1,715,974)

Section 1.4

B. Determination of Net (Gain)/Loss for Fiscal Year Ending September 30, 2005 (Continued)

Summary of Net (Gain)/Loss	
1. Change in Demographics/Claims Experience	\$ 18,499,572
2. Change in Assumptions	92,797,082
3. Benefit Payments	(634,174)
4. Investment Results	(1,715,974)
Net (Gain)/Loss (1) + (2) + (3) + (4)	\$ 108,946,506

(Gain)/Loss Balance as of September 30, 2005	
1. (Gain)/Loss Balance as of September 30, 2004	\$ 108,942,606
2. Amount amortized in previous year	12,466,507
3. Net (Gain)/Loss during 2005	108,946,506
(Gain)/Loss Balance as of September 30, 2005 (1) + (2) + (3)	\$ 205,422,605

Section 1.4

C. Effect of Changes for Fiscal Year Ending September 30, 2005

Effective July 1, 2005, the mortality assumption was changed from the 1994 Group Annuity Mortality Table to the RP-2000 No Collar Mortality Table Projected to 2006. The effect of this assumption change was to decrease the Accumulated Postretirement Benefit Obligation (APBO) by \$224,277 as of the end of the period.

Effective July 1, 2005, the discount rate was changed from 6.25% per annum to 5.00% per annum. The effect of this assumption was to increase the APBO by \$78,187,619 as of the end of the period.

Effective July 1, 2005, the Medicare Part B Reimbursement trend, Drug trend and Medical trend assumptions were changed. The trend rates were changed as follows:

Medicare Part B

<u>Fiscal Year</u>	<u>Beginning of Period</u>	<u>End of Period</u>
2005 - 2006	2.50%	6.000%
2006 - 2007	3.50	0.000
2007 - 2008	4.00	1.000
2008 - 2009	4.00	2.000
2009 - 2010	4.00	3.000
2010 - 2011	4.00	4.250
2011 - 2012	4.75	6.250
2012 - 2013	5.00	7.500
2013 - 2014	5.00	6.875
2014 - 2015	5.00	6.250
2015 - 2016	5.00	5.625
2016+	5.00	5.000

Section 1.4

C. Effect of Changes for Fiscal Year Ending September 30, 2005 (Continued)

<u>Fiscal Year</u>	<u>Drug</u>	
	<u>Beginning of Period</u>	<u>End of Period</u>
2005 - 2006	10.50%	12.50%
2006 - 2007	9.00	11.00
2007 - 2008	7.50	10.00
2008 - 2009	6.00	9.00
2009 - 2010	5.50	8.00
2010 - 2011	5.50	7.25
2011 - 2012	5.50	6.50
2012 - 2013	5.50	5.75
2013+	5.50	5.00

<u>Fiscal Year</u>	<u>Medical</u>		
	<u>Beginning of Period</u>	<u>End of Period</u>	
		<u>Pre-65</u>	<u>Post-65</u>
2005 - 2006	9.00%	10.00%	7.50%
2006 - 2007	8.00	9.00	7.00
2007 - 2008	7.00	8.00	6.67
2008 - 2009	6.00	7.50	6.33
2009 - 2010	5.50	7.00	6.00
2010 - 2011	5.50	6.50	5.75
2011 - 2012	5.50	6.00	5.50
2012 - 2013	5.50	5.50	5.25
2013 - 2014	5.50	5.00	5.00
2014 - 2015	5.50	5.00	5.00
2015 - 2016	5.50	5.00	5.00
2016+	5.50	5.00	5.00

The effect of this assumption change was to increase the APBO by \$21,723,688 as of the end of the period.

Effective July 1, 2005, the percent of active female participants who are assumed to be married at retirement was changed from 80% to 60%. The effect of this assumption change was to decrease the APBO by \$6,889,948 at the end of the period.

Section 1.4

D. Determination of Amortization of Corridor (Gains)/Losses Applicable to Entities Other than NY Distribution Corporation as of September 30, 2004 for period October 1, 2004 to September 30, 2005

	Total	PA Distribution	Supply	SRC	Horizon	Parent	National Fuel Resources	Empire Pipeline
1. Accumulated Postretirement Benefit Obligation	\$ 168,250,318	72,210,046	92,591,781	1,359,201	583,311	154,922	1,202,637	148,420
2. Fair Value of Plan Assets	\$ 72,566,689	28,303,344	44,263,345	0	0	0	0	0
3. Unrecognized Transition (Asset)/Obligation	\$ 28,128,040	11,431,938	16,497,090	23,627	0	134,154	41,231	0
4. Unrecognized Prior Service Cost	\$ (136,747)	(195,996)	52,016	(3,669)	4,186	0	6,716	0
5. (Accrued)/Prepaid Postretirement Benefit Cost	\$ (17,031,579)	(9,996,978)	(5,173,073)	(745,454)	(226,795)	(176,030)	(684,783)	(28,466)
6. Unrecognized (Gain)/Loss (1) - (2) - (3) - (4) + (5)	\$ 50,660,757	22,673,782	26,606,257	593,789	352,330	(155,262)	469,907	119,954
7. Market-Related Value of Plan Assets	\$ 72,566,689	28,303,344	44,263,345	0	0	0	0	0
8. Excess of Fair Value over Market-Related Value (2) - (7)	0	0	0	0	0	0	0	0
9. Unrecognized (Gain)/Loss Potentially Subject to Amortization (6) + (8)		22,673,782	26,606,257	593,789	352,330	(155,262)	469,907	119,954
10. 10% of the larger of (1) or (7)		7,221,005	9,259,178	135,920	58,331	15,492	120,264	14,842
11. Unrecognized (Gain)/Loss Subject to Amortization (excess of (9) over (10), if any)*		15,452,777	17,347,079	457,869	293,999	(139,770)	349,643	105,112
12. Average Future Service of Active Participants	9.43	9.43	9.43	9.43	9.43	9.43	9.43	9.43
13. Weighted Amortization Amount (\$)	1,461,379	1,638,682	1,839,563	48,554	2,811,172	(1,318,222)	3,310,783	1,111,647

* Based on absolute value of line (9).

Section 1.4

E. Determination of Amortization of Vintage (Gains)/Losses Applicable to NY Distribution Corporation for period October 1, 2004 to September 30, 2005

	Balance at October 1, 2004	Amount Recognized	Balance at September 30, 2005
Prior Vintage Year	\$ (429,086)	(429,086)	0
Vintage Year 1	3,062,426	1,531,213	1,531,213
Vintage Year 2	(1,258,035)	(419,347)	(838,688)
Vintage Year 3	2,482,937	620,734	1,862,203
Vintage Year 4	(6,638,344)	(1,327,670)	(5,310,674)
Vintage Year 5	(2,097,276)	(349,545)	(1,747,731)
Vintage Year 6	27,467,199	3,923,886	23,543,313
Vintage Year 7	54,380,654	6,797,582	47,583,072
Vintage Year 8	35,660,882	3,962,320	31,698,562
Vintage Year 9	(54,349,508)	(5,434,951)	(48,914,557)
Vintage Year 10	N/A	N/A	61,996,669
Total	58,281,849	8,875,136	111,403,382

Section 1.4

F. Amortization Schedule for Transition Amount and Prior Service Cost as of September 30, 2005

Description	Amortization Period			Balances		Payment
	Date Created	Initial Years	Years Left	Initial	Outstanding	
Transition Amount	10/1/1993	20	8	\$ 172,556,961	\$ 57,017,238	\$ 7,127,154
<i>Prior Service Cost</i>						
Plan Amendment	10/1/2001	8	4	\$ 33,085	\$ 16,545	\$ 4,135

Section 1.4

F. Amortization Schedule for Transition Amount and Prior Service Cost as of September 30, 2005 (Continued)

Transition Amount			
1. Amount of Base			\$ 172,556,961
2. Amortization Period			20.00 years
3. Transition Date			10/01/1993
Year	Beginning Balance	Amortization Amount	Ending Balance
1994	\$ 172,556,961	\$ 16,346,849	\$ 156,210,112
1995	156,210,112	14,687,104	141,523,008
1996	141,523,008	9,468,134	132,054,874
1997	132,054,874	18,020,403	114,034,470
1998	114,034,470	7,127,154	106,907,316
1999	106,907,316	7,127,154	99,780,162
2000	99,780,162	7,127,154	92,653,008
2001	92,653,008	7,127,154	85,525,854
2002	85,525,854	7,127,154	78,398,700
2003	78,398,700	7,127,154	71,271,546
2004	71,271,546	7,127,154	64,144,392
2005	64,144,392	7,127,154	57,017,238
2006	57,017,238	7,127,154	49,890,084
2007	49,890,084	7,127,154	42,762,930
2008	42,762,930	7,127,154	35,635,776
2009	35,635,776	7,127,154	28,508,622
2010	28,508,622	7,127,154	21,381,468
2011	21,381,468	7,127,154	14,254,314
2012	14,254,314	7,127,154	7,127,160
2013	7,127,160	7,127,160	0

Section 1.4

F. Amortization Schedule for Transition Amount and Prior Service Cost as of September 30, 2005 (Continued)

Prior Service Cost Amount	
1. Amount of Base	\$ 33,085
2. Amortization Period	8.00 years
3. Effective Date	10/01/2001

Amortization Schedule			
Year	Beginning Balance	Amortization Amount	Ending Balance
2002	\$ 33,085	\$ 4,135	\$ 28,950
2003	28,950	4,135	24,815
2004	24,815	4,135	20,680
2005	20,680	4,135	16,545
2006	16,545	4,135	12,410
2007	12,410	4,135	8,275
2008	8,275	4,135	4,140
2009	4,140	4,140	0

Section 1.5 FAS 106 Disclosures Under FAS 132 (R)

	Fiscal Year Ending September 30, 2005	Fiscal Year Ending September 30, 2004
Change in benefit obligation		
Benefit obligation at beginning of period	422,003,009	467,417,293
Service cost	6,153,416	6,027,410
Interest cost	25,782,593	26,393,406
Plan participants' contributions	1,017,094	627,181
Amendments	0	0
Actuarial (gain) loss	110,662,480	(62,145,971)
Benefits paid	(19,345,893)	(16,316,310)
Benefit obligation at end of period	<u>546,272,699</u>	<u>422,003,009</u>
Change in plan assets		
Fair value of assets at beginning of period	229,484,499	166,494,461
Actual return on plan assets	20,577,530	38,959,530
Employer contributions	39,902,596	39,719,637
Plan participants' contributions	1,017,094	627,181
Benefits paid	(19,345,893)	(16,316,310)
Fair value of assets at end of period	<u>271,635,826</u>	<u>229,484,499</u>
Reconciliation of funded status		
Funded status	(274,636,873)	(192,518,510)
Unrecognized net actuarial (gain) or loss	205,422,605	108,942,606
Unrecognized transition (asset) or obligation	57,017,238	64,144,392
Unrecognized prior service cost	16,545	20,680
Prepaid (accrued) benefit cost	<u>(12,180,485)</u>	<u>(19,410,832)</u>
Measurement date for net cost		
Weighted-average assumptions		
Discount rate	6.25%	6.0% through 12/8/2003; 6.25% for 12/8/03-6/30/04
Expected return on plan assets	8.25%	8.25%
Rate of average compensation increase	6.11%	6.11%
Health care trend rates	2	1
Measurement date for year end benefit obligation		
Weighted-average assumptions		
Discount rate	5.00%	6.25%
Expected return on plan assets	8.25%	8.25%
Rate of average compensation increase	6.11%	6.11%
Health care trend rates	3	2

Section 1.5 FAS 106 Disclosures Under FAS 132 (R)

	Fiscal Year Ending September 30, 2005	Fiscal Year Ending September 30, 2004
Components of net periodic benefit cost:		
Service cost	6,153,416	6,027,410
Interest cost	25,782,593	26,393,406
Expected return on plan assets	(18,861,556)	(14,898,204)
Amortization of prior service cost	4,135	4,135
Amortization of transition obligation	7,127,154	7,127,154
Amortization of (gain) or loss	12,466,507	17,091,922
Net periodic benefit cost	32,672,249	41,745,823
Estimated Future Benefit Payments (net of retiree contributions) Reflecting Medicare Subsidy Receipts		
First Year	20,383,000	
Second Year	21,985,000	
Third Year	23,818,000	
Fourth Year	25,750,000	
Fifth Year	27,843,000	
Next Five Years	163,767,000	
Gross Amount of Medicare Subsidy Receipts		
First Year	(604,000)	
Second Year	(1,398,000)	
Third Year	(1,620,000)	
Fourth Year	(1,847,000)	
Fifth Year	(2,058,000)	
Next Five Years	(13,634,000)	

Section 1.5 FAS 106 Disclosures Under FAS 132 (R)

Effect of One Percentage Point Change in the Assumed Health Care Cost Trend Rates

One percentage point increase

Effect on total of service and interest cost components
 Effect on postretirement benefit obligation

Fiscal Year Ending September 30, 2005	Fiscal Year Ending September 30, 2004
5,111,720	5,797,885
80,205,612	57,383,115

One percentage point decrease

Effect on total of service and interest cost components
 Effect on postretirement benefit obligation

(4,143,416)	(4,668,497)
(65,434,876)	(47,448,752)

<u>Fiscal Year</u>	<u>Indemnity Medical/HMO</u>	<u>Drug</u>	<u>Medicare Part B</u>
2003 - 2004	11.00%	13.5%	7.000%
2004 - 2005	10.00	12.0	6.000
2005 - 2006	9.00	10.5	5.500
2006 - 2007	8.00	9.0	5.500
2007 - 2008	7.00	7.5	5.500
2008 - 2009	6.00	6.0	5.500
2009+	5.50	5.5	5.500

<u>Fiscal Year</u>	<u>Indemnity Medical/HMO</u>	<u>Drug</u>	<u>Medicare Part B</u>
2004 - 2005	10.00%	12.00%	9.250%
2005 - 2006	9.00	10.50	2.500
2006 - 2007	8.00	9.00	3.500
2007 - 2008	7.00	7.50	4.000
2008 - 2009	6.00	6.00	4.000
2009 - 2010	5.50	5.50	4.000
2010 - 2011	5.50	5.50	4.000
2011 - 2012	5.50	5.50	4.750
2012+	5.50	5.50	5.000

Section 1.5 FAS 106 Disclosures Under FAS 132 (R)

	Fiscal Year Ending September 30, 2005	Fiscal Year Ending September 30, 2004
Effect of One Percentage Point Change in the Assumed Health Care Cost Trend Rates		
<i>One percentage point increase</i>		
Effect on total of service and interest cost components	5,111,720	5,797,885
Effect on postretirement benefit obligation	80,205,612	57,383,115
<i>One percentage point decrease</i>		
Effect on total of service and interest cost components	(4,143,416)	(4,668,497)
Effect on postretirement benefit obligation	(65,434,876)	(47,448,752)

<u>Fiscal Year</u>	<u>Indemnity Medical/HMO</u>	<u>Drug</u>	<u>Medicare Part B</u>
2003 - 2004	11.00%	13.5%	7.000%
2004 - 2005	10.00	12.0	6.000
2005 - 2006	9.00	10.5	5.500
2006 - 2007	8.00	9.0	5.500
2007 - 2008	7.00	7.5	5.500
2008 - 2009	6.00	6.0	5.500
2009+	5.50	5.5	5.500

<u>Fiscal Year</u>	<u>Indemnity Medical/HMO</u>	<u>Drug</u>	<u>Medicare Part B</u>
2004 - 2005	10.00%	12.00%	9.250%
2005 - 2006	9.00	10.50	2.500
2006 - 2007	8.00	9.00	3.500
2007 - 2008	7.00	7.50	4.000
2008 - 2009	6.00	6.00	4.000
2009 - 2010	5.50	5.50	4.000
2010 - 2011	5.50	5.50	4.000
2011 - 2012	5.50	5.50	4.750
2012+	5.50	5.50	5.000

Section 1.5 FAS 106 Disclosures Under FAS 132 (R)

3

<u>Fiscal Year</u>	<u>Medical</u>		<u>Drug</u>	<u>Medicare Part B</u>
	<u>Pre-65</u>	<u>Post-65</u>		
2005 - 2006	10.00%	7.50%	12.50%	6.000%
2006 - 2007	9.00	7.00	11.00	0.000
2007 - 2008	8.00	6.67	10.00	1.000
2008 - 2009	7.50	6.33	9.00	2.000
2009 - 2010	7.00	6.00	8.00	3.000
2010 - 2011	6.50	5.75	7.25	4.250
2011 - 2012	6.00	5.50	6.50	6.250
2012 - 2013	5.50	5.25	5.75	7.500
2013 - 2014	5.00	5.00	5.00	6.875
2014 - 2015	5.00	5.00	5.00	6.250
2015 - 2016	5.00	5.00	5.00	5.625
2016+	5.00	5.00	5.00	5.000

Section 2 Plan Assets

In this section, we present information regarding plan assets as reported by the plan administrator or trustee. The plan assets represent the portion of total plan liabilities which have been funded as of the valuation date.

- Section 2.1* Summary of Market Value of Assets as of October 1, 2005
- Section 2.2* Percentage of Plan Assets as of June 30, 2005
- Section 2.3* Reconciliation of Assets for Fiscal Year Ending September 30, 2005
- Section 2.4* Asset (Gain) or Loss for the Fiscal Year Ending September 30, 2005
- Section 2.5* Contributions for the Fiscal Year Ending September 30, 2005

Section 2.1

Summary of VEBA Market Value of Assets as of October 1, 2005

Asset Categories	New York Distribution Nonbargaining VEBA	New York Distribution Bargaining VEBA	Pennsylvania Distribution Nonbargaining VEBA	Pennsylvania Distribution Bargaining VEBA	Supply Nonbargaining VEBA	Supply Bargaining VEBA	Total Market Value
1. Fund Assets							
a. Cash and Cash Equivalents	\$ 2,443,866	\$ 4,453,093	\$ 955,630	\$ 1,342,297	\$ 261,531	\$ 526,607	\$ 9,983,024
b. Equities	0	0	0	0	12,352,926	0	12,352,926
c. Fixed Income	0	0	0	0	0	0	0
d. Real Estate	1,607,745	0	1,522,652	0	1,746,841	0	4,877,238
e. Settlement Cash	19,719,356	146,376,344	8,930,316	20,339,929	0	30,456,018	225,821,963
f. Accrued Income	3,935	9,157	215	457	424	1,070	15,258
g. Total Fund Assets	\$ 23,774,902	\$ 150,838,594	\$ 11,408,813	\$ 21,682,683	\$ 14,361,722	\$ 30,983,695	\$ 253,050,409
2. Receivables or Payables							
a. Employer Contributions*	\$ 0	\$ 1,514,318	\$ 406,764	\$ 546,413	\$ 371,145	\$ 715,941	\$ 3,554,581
b. Accrued Admin. Expense	(6,702)	(20,612)	(5,286)	(6,415)	(5,722)	(7,558)	(52,295)
c. Other Reimbursement	12,780	0	0	0	0	0	12,780
d. Prepaid Income Taxes	(216,929)	0	239,390	0	324,473	0	346,934
e. Accumulated Deferred Income Taxes	(739,567)	0	(580,823)	0	(876,178)	0	(2,196,568)
f. Contribution Correction	0	0	0	0	0	0	0
g. Accrued Benefits	(191,537)	(514,763)	(72,976)	(215,655)	(69,421)	(220,292)	(1,284,644)
Net Value							
	\$ 23,774,902	\$ 150,838,594	\$ 11,408,813	\$ 21,682,683	\$ 14,361,722	\$ 30,983,695	\$ 253,050,409

* Contributions made after the measurement date but prior to fiscal year end.

Section 2.1

Summary of 401(h) Market Value of Assets as of October 1, 2005

Asset Category	New York Distribution Nonbargaining 401(h)	Pennsylvania Distribution Nonbargaining 401(h)	Supply Nonbargaining 401(h)	Total Market Value
1. Fund Assets				
a. Cash and Cash Equivalents	\$ 327,966	\$ 106,237	\$ 74,540	\$ 508,743
b. Equities	8,103,154	2,624,846	1,841,676	12,569,676
c. Fixed Income	2,545,946	824,706	578,640	3,949,292
d. Real Estate	666,017	215,742	151,372	1,033,131
e. Venture Capital and Partnerships	73,597	23,840	16,727	114,164
f. Accrued Income	19,097	6,186	4,340	29,623
g. Total Fund Assets	\$ 11,735,777	\$ 3,801,557	\$ 2,667,295	\$ 18,204,629
2. Receivables or Payables				
a. Employer Contributions*	\$ 0	\$ 0	\$ 0	\$ 0
b. Accrued Admin. Expense	0	0	0	0
3. Market Value as of October 1, 2005	\$ 11,735,777	\$ 3,801,557	\$ 2,667,295	\$ 18,204,629

- * Contributions made after the measurement date but prior to fiscal year end.

Section 2.2

Percentage of Plan Assets as of June 30, 2005

VEBA Assets

	Percentage of Plan Assets			
	Collectively Bargained <u>Target</u>	Non-collectively Bargained <u>Target</u>	Collectively Bargained <u>June 30, 2005</u>	Non-collectively Bargained <u>June 30, 2005</u>
Equities	99%	77%	97%	83%
Fixed Income	0%	0%	0%	0%
Real Estate	0%	20%	0%	10%
Other	1%	3%	3%	7%
Total	100%	100%	100%	100%

401(h) Account

	Percentage of Plan Assets	
	<u>Target</u>	<u>June 30, 2005</u>
Equities	60%	69%
Fixed Income	29%	22%
Real Estate	6%	6%
Other	5%	3%
Total	100%	100%

Section 2.3

Reconciliation of VEBA Assets for Fiscal Year Ending September 30, 2005

Asset Categories	New York Distribution Nonbargaining VEBA	New York Distribution Bargaining VEBA	Pennsylvania Distribution Nonbargaining VEBA	Pennsylvania Distribution Bargaining VEBA	Supply Nonbargaining VEBA	Supply Bargaining VEBA	Total Market Value
1. Assets as of July 1, 2004	\$ 19,072,346	\$ 127,160,299	\$ 9,119,852	\$ 16,157,571	\$ 13,297,585	\$ 28,183,880	\$ 212,991,533
2. Receipts							
a. Employer Contributions	\$ 5,126,793	\$ 18,721,261	\$ 2,500,357	\$ 5,517,081	\$ 1,210,573	\$ 2,863,766	\$ 35,939,831
b. Participant Contributions	183,779	495,732	42,347	91,598	77,134	126,504	1,017,094
c. Total	\$ 5,310,572	\$ 19,216,993	\$ 2,542,704	\$ 5,608,679	\$ 1,287,707	\$ 2,990,270	\$ 36,956,925
3. Disbursements							
a. Monthly Retirement Benefits	\$ (2,954,387)	\$ (8,502,387)	\$ (1,255,434)	\$ (1,869,860)	\$ (1,680,759)	\$ (3,032,182)	\$ (19,295,009)
b. Administrative Expenses	(153,106)	(465,510)	(70,827)	(103,928)	(95,720)	(161,917)	(1,051,008)
c. Tax Payments	(571,917)	0	(271,970)	0	(404,418)	0	(1,248,305)
d. Total	\$ (3,679,410)	\$ (8,967,897)	\$ (1,598,231)	\$ (1,973,788)	\$ (2,180,897)	\$ (3,194,099)	\$ (21,594,322)
4. Investment Income							
a. Interest and Dividends	\$ 483,404	\$ 2,795,453	\$ 237,260	\$ 362,650	\$ 347,819	\$ 586,433	\$ 4,813,019
b. Net Realized Appreciation/ (Depreciation)	1,381,416	35,005,928	478,679	4,190,544	705,231	9,058,667	50,820,465
c. Net Unrealized Appreciation/(Depreciation)	51,839	(24,907,557)	208,854	(2,885,043)	277,429	(6,869,306)	(34,123,784)
d. Total	\$ 1,916,659	\$ 12,893,824	\$ 924,793	\$ 1,668,151	\$ 1,330,479	\$ 2,775,794	\$ 21,509,700
Balance as of July 1, 2005	\$ 21,670,109	\$ 150,903,219	\$ 10,989,118	\$ 21,460,613	\$ 13,734,871	\$ 30,755,845	\$ 240,833,636
RECEIVING CONTRIBUTIONS	\$ 5,494,371	\$ 19,712,725	\$ 2,585,051	\$ 5,609,679	\$ 1,364,841	\$ 3,056,536	\$ 38,833,203
Other Reimbursements/Disbursements	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
MARKET VALUE OF INVESTMENT INCOME	\$ 1,916,659	\$ 12,893,824	\$ 924,793	\$ 1,668,151	\$ 1,330,479	\$ 2,775,794	\$ 21,509,700

Section 2.3

Reconciliation of 401(h) Assets for Fiscal Year Ending September 30, 2005

Asset Category	New York Distribution Nonbargaining (0)(6)	Pennsylvania Distribution Nonbargaining (0)(6)	Supply Nonbargaining (0)(6)	Total Market Value
1. Assets as of July 1, 2004	\$ 8,893,952	\$ 2,407,570	\$ 2,065,939	\$ 13,367,461
2. Receipts				
a. Employer Contributions	\$ 1,924,236	\$ 1,141,845	\$ 388,541	\$ 3,454,622
b. Participant Contributions	0	0	0	0
c. Total	\$ 1,924,236	\$ 1,141,845	\$ 388,541	\$ 3,454,622
3. Disbursements				
a. Monthly Retirement Benefits	\$ 0	\$ 0	\$ 0	\$ 0
b. Administrative Expenses	(46,699)	(13,899)	(10,978)	(71,576)
c. Tax Payments	0	0	0	0
d. Total	\$ (46,699)	\$ (13,899)	\$ (10,978)	\$ (71,576)
4. Investment Income				
a. Interest and Dividends	\$ 161,654	\$ 50,658	\$ 39,740	\$ 252,052
b. Net Realized Appreciation/ (Depreciation)	432,581	136,336	106,716	675,633
c. Net Unrealized Appreciation/(Depreciation)	370,053	79,047	77,337	526,437
d. Total	\$ 964,288	\$ 266,041	\$ 223,793	\$ 1,454,122
Assets as of Sept 30, 2005	\$ 11,335,537	\$ 3,801,537	\$ 2,667,295	\$ 18,204,369
Employer 401(h) Contributions	0	0	0	0
Participant 401(h) Contributions	0	0	0	0
Net Investment Income	370,053	79,047	77,337	526,437

Exhibit No. 4
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Section 2.4

Asset (Gain) or Loss for the Fiscal Year Ending September 30, 2005

Determination of Asset (Gain) or Loss	
1. Market Value at September 30, 2005	\$ 271,635,826
2. Actual Distributions Net of Employee Contributions	18,328,799
3. Actual Employer Contributions	39,902,596
4. Market Value at September 30, 2004	\$ 229,484,499
5. Actual Return on Assets (1) + (2) - (3) - (4)	\$ 20,577,530
6. Expected Return on Assets	\$ 18,861,556
Asset (Gain) or Loss (6) - (5)	\$ (1,715,974)

Section 2.5

VEBA Contributions for the Fiscal Year Ending September 30, 2005

Employer Contributions

Date	New York Distribution Nonbargaining	New York Distribution Bargaining	Pennsylvania Distribution Nonbargaining	Pennsylvania Distribution Bargaining	Supply Nonbargaining	Supply Bargaining	Total Contributions
08/05/2004	0	577,977	0	0	0	0	577,977
08/30/2004	0	554,331	0	0	0	0	554,331
09/21/2004	0	643,502	0	618,351	0	715,941	1,977,794
10/27/2004	0	840,431	0	0	0	0	840,431
11/18/2004	0	1,444,401	0	0	0	0	1,444,401
12/15/2004	0	2,194,941	946,332	1,273,030	468,283	715,942	5,598,528
01/26/2005	0	2,846,745	0	0	0	0	2,846,745
02/25/2005	4,500,000	2,824,001	0	0	0	0	7,324,001
03/21/2005	0	2,568,948	652,992	2,414,460	371,145	715,942	6,723,487
04/29/2005	0	2,005,231	0	0	0	0	2,005,231
05/27/2005	0	1,347,831	0	0	0	0	1,347,831
06/08/2005	0	0	0	0	371,145	715,941	1,087,086
06/17/2005	626,793	0	0	0	0	0	626,793
06/30/2005	0	872,922	901,033	1,211,240	0	0	2,985,195
		7,606,161	2,500,357	4,687,761	839,428	2,147,766	15,781,473

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Section 2.5

VEBA Contributions for the Fiscal Year Ending September 30, 2005

Receivable Contributions

Date	New York Distribution Nonbargaining	New York Distribution Bargaining	Pennsylvania Distribution Nonbargaining	Pennsylvania Distribution Bargaining	Supply Nonbargaining	Supply Bargaining	Total Contributions
07/29/2005	0	577,977	0	0	0	0	577,977
08/31/2005	0	430,246	0	0	0	0	430,246
09/07/2005	0	0	0	0	371,145	715,941	1,087,086
09/29/2005	0	506,095	406,764	546,413	0	0	1,459,272
Total	0	1,514,318	406,764	546,413	371,145	715,941	3,554,581

Expected Contributions for the Fiscal Year Ending September 30, 2006

Date	New York Distribution Nonbargaining	New York Distribution Bargaining	Pennsylvania Distribution Nonbargaining	Pennsylvania Distribution Bargaining	Supply Nonbargaining	Supply Bargaining	Total Contributions
10/31/2005	0	823,282	0	0	0	0	823,282
11/30/2005	0	1,396,325	0	0	0	0	1,396,325
12/31/2005	0	2,310,514	927,117	1,245,407	344,706	715,942	5,543,686
01/31/2006	0	3,043,341	0	0	0	0	3,043,341
02/28/2006	0	2,963,543	0	0	0	0	2,963,543
03/31/2006	0	2,621,936	959,120	2,318,289	344,706	715,942	6,959,993
04/30/2006	0	1,986,246	0	0	0	0	1,986,246
05/31/2006	0	1,173,281	0	0	0	0	1,173,281
06/30/2006	0	621,882	866,716	1,164,268	344,706	715,942	3,713,514
Total	0	15,500,519	1,792,843	3,463,697	689,412	1,431,884	21,078,355

Section 2.5

401(h) Contributions for the Fiscal Year Ending September 30, 2005

Employer Contributions

Date	New York Distribution Nonbargaining 401(h)	Pennsylvania Distribution Nonbargaining 401(h)	Supply Nonbargaining 401(h)	Total Contributions
02/18/2005	0	1,141,845	388,541	1,530,386
06/17/2005	1,924,236	0	0	1,924,236
Total	\$ 1,924,236	\$ 1,141,845	\$ 388,541	\$ 3,454,622

Expected 401(h) Contributions for the Fiscal Year Ending September 30, 2006

Employer Contributions

Date	New York Distribution Nonbargaining 401(h)	Pennsylvania Distribution Nonbargaining 401(h)	Supply Nonbargaining 401(h)	Total Contributions
03/15/2006	0	766,680	494,295	1,260,975
Total	\$ 0	\$ 766,680	\$ 494,295	\$ 1,260,975

Section 3 Basis of Valuation

In this section, the basis of the valuation is presented and described. The value of assets, census of participants, actuarial basis, and provisions of the plan are the foundation of the valuation, since these are the present facts upon which the projection of benefit payments will depend. The valuation is based on the premise that the plan will continue in existence.

- Section 3.1* Plan Participants
- Section 3.2* Actuarial Basis
- Section 3.3* Summary of Plan Provisions
- Section 3.4* Claim Cost Development

Section 3.1

Plan Participants

A. Participant Data Reconciliation

Life Insurance Participation Statistics

	Actives			Retirees			Surviving Spouses	Grand Total
	Bargaining	Non-Bargaining	Total	Bargaining	Non-Bargaining	Total		
NY Distribution	633	322	955	887	288	1,175	0	2,130
PA Distribution	163	135	298	180	117	297	0	595
Supply and Penn York	166	150	316	292	175	467	0	783
SRC	0	78	78	0	9	9	0	87
Parent	0	1	1	0	2	2	0	3
NF Resources	0	10	10	0	1	1	0	11
Horizon	0	3	3	0	0	0	0	3
Empire Pipeline	0	1	1	0	0	0	0	1
Total	962	700	1,662	1,359	592	1,951	0	3,613

Section 3.1

Plan Participants

B. Participant Data Reconciliation

Medicare Reimbursement Participation Statistics*

	Actives			Retirees			Surviving Spouses	Grand Total
	Bargaining	Non-Bargaining	Total	Bargaining	Non-Bargaining	Total		
NY Distribution	377	0	377	801	215	1,016	0	1,393
PA Distribution	163	0	163	176	100	276	0	439
Supply and Penn York	160	0	160	288	152	440	0	600
SRC	0	0	0	0	0	0	0	0
Parent	0	0	0	0	1	1	0	1
NF Resources	0	0	0	0	1	1	0	1
Horizon	0	0	0	0	0	0	0	0
Empire Pipeline	0	0	0	0	0	0	0	0
Total	700	0	700	1,265	469	1,734	0	2,434

*Please note that the reason these counts have dropped significantly since last year is that we updated the Medicare Reimbursement status codes in our database to better coincide with the participants we value. The drop does not indicate a decrease of the same magnitude for the number of participants valued.

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Section 3.1

Plan Participants

C. Participant Data Reconciliation

Prescription Drug Participation Statistics

	Actives			Retirees			Surviving Spouses	Grand Total
	Bargaining	Non-Bargaining	Total	Bargaining	Non-Bargaining	Total		
NY Distribution	632	322	954	865	282	1,147	177	2,278
PA Distribution	163	135	298	175	112	287	18	603
Supply and Penn York	166	150	316	287	172	459	37	812
SRC	0	3	3	0	4	4	0	7
Parent	0	1	1	0	2	2	0	3
NF Resources	0	10	10	0	1	1	0	11
Horizon	0	3	3	0	0	0	0	3
Empire Pipeline	0	1	1	0	0	0	0	1
Total	961	625	1,586	1,327	573	1,900	232	3,718

Section 3.1

Plan Participants

D. Participant Data Reconciliation

Medical Plan Participation Statistics

	Actives			Retirees			Surviving Spouses	Grand Total
	Bargaining	Non-Bargaining	Total	Bargaining	Non-Bargaining	Total		
NY Distribution	632	322	954	866	281	1,147	185	2,286
PA Distribution	163	135	298	177	116	293	18	609
Supply and Penn York	166	150	316	289	176	465	37	818
SRC	0	3	3	0	4	4	0	7
Parent	0	1	1	0	2	2	0	3
NF Resources	0	10	10	0	1	1	0	11
Horizon	0	3	3	0	0	0	0	3
Empire Pipeline	0	1	1	0	0	0	0	1
Total	961	625	1,586	1,332	580	1,912	240	3,738

Section 3.2

Actuarial Basis

A. Calculation of Present Values

Using the actuarial assumptions, the number of active and retired participants is projected into the future. The projected costs are multiplied by the expected number of retirees in each future year to produce expected benefit payments. These payments are then discounted using a discount rate of 6.25% at the beginning of the period and 5.00% at the end of the period, to determine the present value of the projected liabilities.

B. Actuarial Cost Method

The FAS 106 expense for postretirement benefits has been determined under the Projected Unit Credit actuarial cost method. Under this method, benefits are projected for life and their present value is determined. The present value is divided into equal parts, which are assumed to be earned over the period from date of hire to the full eligibility date (as defined by FAS 106). The portion of the present value which is attributed to the current year is the Service Cost. The portion of the present value attributed to prior periods is the Accumulated Postretirement Benefit Obligation (APBO) or Accrued Liability. The APBO can also be viewed as the accumulated value of past Service Costs. This amount includes the entire present value for actives who are eligible to retire and those who are already retired.

C. Method for Determining Market-related Value of Assets

Market-related value is set equal to Market Value.

D. Funding Policy

The benefits of the postretirement medical plan are advance funded through a trust qualified under Section 501(c)(9) of the Internal Revenue Code and through a 401(h) account of the pension plan. Contributions are determined on the basis of the aggregate cost method and the deductible contribution requirements of the Internal Revenue Code.

E. Amortization Policy

NFG elected 20 year amortization of the transition obligation at the date of initial application of Statement 106. Unrecognized prior service costs will be amortized on a straight line basis over the future working lifetime to full eligibility date of those participants expected to receive benefits under the plans. For New York Distribution Corporation only, unrecognized gains and losses are amortized on a vintage year basis over 10 years. Unrecognized gains and losses attributable to all entities other than New York Distribution Corporation which are in excess of a 10% corridor determined solely with respect to those entities are amortized on a straight line basis over the future working lifetime of the employees of those entities expected to receive benefits under the Plan.

Section 3.2 (cont'd)

F. Measurement Dates and Data Projection

Assets and obligations were measured at July 1, 2004 and July 1, 2005. No data projection was required.

G. Summary of Actuarial Assumptions

The following assumptions were used in valuing the liabilities and benefits under the plan.

Discount Rate 6.25% per annum at the beginning of the period.
 5.00% per annum at the end of the period.

Expected Long Term Rate of Return 8.25% per annum at the beginning of the period,
 8.25% per annum at the end of the period.

Salary Increases	<u>Age</u>	<u>Rate</u>
	25	9.5%
	30	8.5
	35	6.5
	40	6.0
	45	5.5
	50	5.0
	55	4.5
	60	4.0

Termination Rates	<u>Service</u>	<u>Withdrawal</u>
	1 yr	8 %
	2	5
	3	5
	4	4
	5	4
	6	3
	7	3
	8	2
	9	1
	10	1
	11+	.5

Section 3.2 (cont'd)

Retirement Rates

Attained	Rate
<u>Age</u>	
55-56	7 %
57-59	10
60-61	25
62	75
63-64	50
65	100

Mortality

1994 Group Annuity Mortality Table at the beginning of the period and RP-2000 No Collar Mortality Table projected to 2006 at the end of the period.

Disability Incidence and Mortality Rates

Actuarial study No. 75 of the Office of the Actuary of the Social Security Administration (1978).

Percent Married

80% of active male employees and 80% (at the beginning of the period) or 60% (at the end of the period) of active female employees were assumed to be married at commencement of retirement or disability. Actual spousal data was used for current retired and disabled participants.

Age of Spouse

Actual age, if reported. Otherwise males were assumed to be three (3) years older than females.

Assumptions Unique to SFAS 106 Valuations:

Eligibility

See Section 3.3

Section 3.2 (cont'd)

Medical Costs

National Fuel's HMOs are currently community rated. The costs for these plans are shown in Section 3.4. For all other plans, the average per person gross costs of medical and prescription drug benefits, excluding expenses, were derived from claims data provided by NFG and Blue Cross/Blue Shield. These costs are shown below. A description of the methodology used to develop these claim costs is contained in Section 3.4.

Annual Age 65 per Capita Claims Cost for 2005 - 2006

Prescription Drug	
MAC A \$1/\$0 plan	\$2,910
MAC A \$2/\$0 plan	\$2,910
MAC \$5/\$0 plan	\$2,781

Medical	Pre 65	Post 65
POS Plan	\$4,631	\$807
PPO Plan	\$4,947	\$983
Traditional Plan ¹	\$5,640	\$983

Medicare Reform

The Medicare Prescription Drug, Improvement and Modernization Act of 2003 is reflected assuming that National Fuel Gas Co. will continue to provide a post-65 prescription drug benefit to retirees that is at least actuarially equivalent to Medicare Part D and that National Fuel Gas Co. will receive the federal subsidy. The Act is recognized by assuming savings of 19.4% of the total post-65 cost for the \$5/\$0 copayment plan and 18.4% for the \$1/\$0 and \$2/\$0 plans, beginning in 2006.

Medicare Part B Premium

In addition to medical costs, NFG pays the Medicare Part B premium for retirees and their spouses, except for post-12/31/2000 non-union and IBEW Local 2199 and 2199-J retirements. For 2005-06, the Medicare Part B premium is assumed to be \$83.35 per month (\$1,000.20 per year).

Life Insurance Costs

Life insurance coverage is provided to retirees and is summarized in Section 3.3.

¹ The drug portion of the benefit for participants in medical grids 7 and 8 was valued separately using a claim cost of \$2,436.

Section 3.2 (cont'd)

Administrative Expenses

For 2005 - 2006, expenses are assumed to be equal to the following, where % indicates a percentage of claim costs:

Life Insurance: 10.00%
 Medical: \$384.90 per contract
 Drug: 0% (Included in claims cost)

Administrative expenses on a per capita basis for the Medical Plan are expected to grow at 8.0% for 2006 - 2007 and 5.0% per year thereafter. Life Insurance expenses are assumed to remain at 10.0% of claims.

Retiree Contributions

See Section 3.4.

Future Increases in Retiree Contribution Levels

No further increases in retiree contribution amounts were assumed; these contribution levels are not increased in the future for health care trend.

Participation

100% participation is assumed.

Health Care Trend

Trend rates shown in this section are for the end of the period.

Fiscal Year	Medical		Drug	Medicare
	Pre-65	Post-65		Part B
2005 - 2006	10.00%	7.50%	12.50%	6.000%
2006 - 2007	9.00	7.00	11.00	0.000
2007 - 2008	8.00	6.67	10.00	1.000
2008 - 2009	7.50	6.33	9.00	2.000
2009 - 2010	7.00	6.00	8.00	3.000
2010 - 2011	6.50	5.75	7.25	4.250
2011 - 2012	6.00	5.50	6.50	6.250
2012 - 2013	5.50	5.25	5.75	7.500
2013 - 2014	5.00	5.00	5.00	6.875
2014 - 2015	5.00	5.00	5.00	6.250
2015 - 2016	5.00	5.00	5.00	5.625
2016 - 2017+	5.00	5.00	5.00	5.000

Section 3.2 (cont'd)

Aging

<u>Attained Age</u>	<u>Medical Aging Factor</u>	<u>Drug Aging Factor</u>
55	0.680	0.780
60	0.820	0.899
65	1.000	1.000
70	1.130	1.077
75	1.245	1.100
80	1.330	1.100
85	1.370	1.100
90+	1.390	1.100

Flexible Spending Account

Contributions to Flexible Spending Account will remain level.

Death Benefits

Medicare Part B reimbursement benefits cease upon death of the retiree. Spouses are assumed to continue medical and prescription drug coverage for life, 3 years, or not at all (COBRA), depending on their eligibility as defined in Section 3.3. The spousal death benefit coverage is offset by the widow rate reimbursement identified in Section 3.3. Widow rates are increased in the future for health care trend.

Section 3.3

Medical and Life Plan Provisions

Plan	Eligibility	Survivor Benefit	Retiree	Grid	MAC	Y	Notes	
PA Distribution								
Supervisor & Exempt Actives	8000, 8001	10 yrs at age 55 or age 50 if disabled, excl those whose first hour of svc is after 12/31/2002	3 yrs COBRA, 1st yr co. paid	3 yrs COBRA* *	Grid 15 Class ID: 0T15	\$5/\$0 MAC A	Y	Pre- 10/1/1997 Basic/Supp. 1 = 1 1/2 x pay to \$30,000/2 x pay to \$70,000. 10/1/1997 Basic/Supp. 2 = 2 x pay to \$800,000/choice between 1/4 to 3 x pay to \$800,000. Retirement - generally 50% with maximums. Supp. Life 2 ends at 70. Non-Union Clerical = \$50,000; Retirement reduction schedule 2.
Union retirees 5/1/84 and after	8092, 8009	N/A	N/A	COBRA rate for life**	Grid 21 Class ID: 0T21	Pre 7/1/90: \$1/\$0 MAC A 7/1/90 & after:\$5/\$0 MAC A	Y - 8092 N - 8009	As per census
Non-bargaining retirees 5/1/84 or after	3904, 3905, 3906	N/A	N/A	3 yrs COBRA* *	Grid 21 Class ID: 0T21	Pre 7/1/90: \$1/\$0 MAC A 7/1/90 & after:\$5/\$0 MAC A	Y - 3095, 3906 N - 3904	As per census
Non-bargaining comprehensive actives	040418-00	10 yrs at age 55 or age 50 if disabled, excl those whose first hour of svc is after 12/31/2002	3 yrs COBRA, 1st yr co. paid	3 yrs COBRA* *	Grid 4 Class IDs: 0C04 & 0C27	\$5/\$0 MAC A	Y	Pre- 10/1/1997 Basic/Supp. 1 = 1 1/2 x pay to \$30,000/2 x pay to \$70,000. 10/1/1997 Basic/Supp. 2 = 2 x pay to \$800,000/choice between 1/4 to 3 x pay to \$800,000. Retirement - generally 50% with maximums. Supp. Life 2 ends at 70. Non-Union Clerical = \$50,000; Retirement reduction schedule 2.

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Section 3.3

Medical and Life Plan Provisions (cont'd)

Employee Group	Plan ID	Eligibility	Survival Period	COBRA	Medical Plan	Life Plan	Notes
Union Retirees	8005, 8006, 8007, 8008 prior to 5/1/84	N/A	N/A	COBRA rate for life	Grid 18 Class ID: 0T18 Grid 19 Class ID: 0T19 Grid 20 Class ID: 0T20 Grid 25 Class ID: 0T25	8005: none 8006: \$2/\$0 MAC A 8007, 8008: \$1/\$0 MAC C	N As per census
Non-bargaining retirees 5/1/75 - 5/1/84	3921, 3922	N/A	N/A	3 yrs COBRA	Grid 19 Class ID: 0T19 Grid 20 Class ID: 0T20	\$1/\$0 MAC A	N As per census
Union actives	8012, 8013	10 yrs at age 55 or age 50 if disabled, excl those whose first hour of svc is after 4/30/2003 for Local 22-S, 10/31/2003 for Local 2154-PS, 2154-S, 2199, 2199-J.	COBRA rate for life, 1st yr co. paid	COBRA rate for life**	Grid 17 Class ID: 0T17	\$5/\$0 MAC A	Y 8012 (IBFO) - Same Basic as NYD exempt; Retirement reduction schedule 1. Supplemental = choice of \$5,000 increments to \$35,000. \$10,000 at retirement. Ends at age 70. 8013 (IBEW) - Same Basic as NYD exempt; Retirement reduction schedule 1; No supplemental coverage.

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Section 3.3

Medical and Life Plan Provisions (cont'd)

Employee Category	Employee ID	Medical Plan	Life Plan	COBRA	Class ID	MAC	Y/N	Notes
PA Supply								
Supervisor & Exempt Actives	8010, 8011	10 yrs at age 55 or age 50 if disabled, excl those whose first hour of svc is after 12/31/2002	3 yrs COBRA, 1st yr co. paid	3 yrs COBRA*	Grid 15 Class ID: OT15	\$5/\$0 MAC A	Y	Pre- 10/1/1997 Basic/Supp. 1 = 1 1/2 x pay to \$30,000/2 x pay to \$70,000. 10/1/1997 Basic/Supp. 2 = 2 x pay to \$800,000/choice between 1/2 to 3 x pay to \$800,000. Retirement - generally 50% with maximums. Supp. Life 2 ends at 70. Non-Union Clerical = \$50,000; Retirement reduction schedule 2.
Non-bargaining actives Comprehensive	040418-10	10 yrs at age 55 or age 50 if disabled, excl those whose first hour of svc is after 12/31/2002	3 yrs COBRA, 1st yr co. paid	3 yrs COBRA*	Grid 4 Class IDs: 0C04 & 0C27	\$5/\$0 MAC A	Y	Pre- 10/1/1997 Basic/Supp. 1 = 1 1/2 x pay to \$30,000/2 x pay to \$70,000. 10/1/1997 Basic/Supp. 2 = 2 x pay to \$800,000/choice between 1/2 to 3 x pay to \$800,000. Retirement - generally 50% with maximums. Supp. Life 2 ends at 70. Non-Union Clerical = \$50,000; Retirement reduction schedule 2.
Union retirees 5/1/84 & after	8016, 8093	N/A	N/A	COBRA rate for life**	Grid 21 Class ID: OT21	Pre-7/1/90 \$1/\$0 MAC A 7/1/90 & after \$5/\$0 MAC A	Y - 8093 N - 8016	As per census
Non-bargaining retirees 5/1/84 & after	3923, 3924, 3925	N/A	N/A	3 yrs COBRA*	Grid 21 Class ID: OT21	Pre-7/1/90 \$1/\$0 MAC A 7/1/90 & after \$5/\$0 MAC A	Y - 3924, 3925 N - 3923	As per census

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Section 3.3

Medical and Life Plan Provisions (cont'd)

Group	Plan	Eligibility	Waiting Period	COBRA Rate	Medical Plan	Life Plan	Medical Plan	Life Plan
NY Distribution								
Supervisory & Exempt Actives	8020, 8021	10 yrs at age 55 or age 50 if disabled, excl those whose first hour of svc is after 12/31/2002	3 yrs COBRA, 1st yr co. paid	3 yrs COBRA rate**	Grid 14 Class ID: 0T14	\$5/\$0 MAC A	Y	<p>Supervisory</p> <p>Pre- 10/1/1997 Basic/Supp. 1 = 1 1/2 x pay to \$30,000/2 x pay to \$70,000. 10/1/1997 Basic/Supp. 2 = 2x pay to \$800,000/choice between 1/2 to 3x pay to \$800,000. Retirement - generally 50% with maximums. Supp. Life 2 ends at 70.</p> <p>Exempt - Basic/Supp = \$50,000/Choice between \$5,000 to \$35,000;</p> <p>Retirement Reduction schedule 2.</p>
Non-bargaining actives Comprehensive	040418-10	10 yrs at age 55 or age 50 if disabled, excl those whose first hour of svc is after 12/31/2002	3 yrs COBRA, 1st yr co. paid	3 yrs COBRA rate**	Grid 4 Class IDs: 0C04 & 0C27	\$5/\$0 MAC A	Y	<p>Supervisory</p> <p>Pre- 10/1/1997 Basic/Supp. 1 = 1 1/2 x pay to \$30,000/2 x pay to \$70,000. 10/1/1997 Basic/Supp. 2 = 2x pay to \$800,000/choice between 1/2 to 3x pay to \$800,000. Retirement - generally 50% with maximums. Supp. Life 2 ends at 70.</p> <p>Exempt - Basic/Supp = \$50,000/Choice between \$5,000 to \$35,000;</p> <p>Retirement Reduction schedule 2.</p>
Union retirees 3/1/73-3/1/86	8024, 8025, 8026	N/A	N/A	COBRA rate for life	Grid 12 Class ID: 0T12 Grid 13 Class ID: 0T13	\$1/\$0 MAC A	N	As per census

Section 3.3

Medical and Life Plan Provisions (cont'd)

Non-bargaining retirees 3/1/73 - 3/1/86	3941, 3942, 3943	N/A	N/A	COBRA rate for life	Grid 12 Class ID: 0T12 Grid 13 Class ID: 0T13	\$1/\$0 MAC A	N	As per census
Union retirees pre- 3/1/73	8027, 8028, 8029	N/A	N/A	COBRA rate for life	Grid 9 Class ID: 0T09	8027: \$1/\$0 MAC A 8028,8029: None	N	As per census
Non-bargaining retirees Pro-3/1/73	3944, 3945, 3946	N/A	N/A	COBRA rate for life	Grid 9 Class ID: 0T09	3944: \$1/\$0 MAC A 3945,3946: None	N	As per census
Union retirees 4/1/86 & after	8090	N/A	N/A	COBRA rate for life**	Grid 12 Class ID: 0T12	4/86-4/89: \$1/\$0 MAC A 4/89 & after \$5/\$0 MAC A	Y	As per census; Retirement reduction schedule 2

Section 3.3

Medical and Life Plan Provisions (cont'd)

Category	Local/Union	Eligibility	Survivor's Spouse	Medical	Life	Supp.	Life	Life
Non-bargaining retirees 4/1/86 & after	3947, 3948	N/A	N/A	COBRA rate for life**	Grid 14 Class ID: 0T14	4/86-4/89: \$1/\$0 MAC A 4/89& after \$5/\$0 MAC A	Y	As per census
Union Actives	8022, 8023	10 yrs at age 55 or age 50 if disabled, excl those whose first hour of svc is after 10/31/2003 for Locals 2154-S, 2199, 2199-J	1 yr then COBRA for life	COBRA rate for life**	Grid 14 Class ID: 0T14	\$5/\$0 MAC A	Y	\$35,000; Retirement reduction schedule 2.
New York City	8070	10 yrs at age 55 or age 50 if disabled	3 yrs COBRA, 1st yr co. paid effective 2/1/96	3 yrs COBRA rate effective 2/1/96**	Grid 14 Class ID: 0T14	\$5/\$0 MAC A	Y	Supervisory Pre- 10/1/1997 Basic/Supp. 1 = 1 1/2 x pay to \$30,000/2 x pay to \$70,000. 10/1/1997 Basic/Supp. 2 = 2x pay to \$800,000/choice between 1/2 to 3x pay to \$800,000. Retirement - generally 50% with maximums. Supp. Life 2 ends at 70. Exempt - Basic/Supp = \$50,000/Choice between \$5,000 to \$35,000; Retirement Reduction schedule 2.

Section 3.3

Medical and Life Plan Provisions (cont'd)

New York Supply								
Supervisory & exempt employees	8030, 8031	10 yrs at age 55 or age 50 if disabled, excl those whose first hour of svc is after 12/31/2002	3 yrs COBRA, 1st yr co. paid	3 yrs COBRA rate**	Grid 14 Class ID: OT14	\$5/\$0 MAC A	Y	<p>Supervisory</p> <p>Pre- 10/1/1997 Basic/Supp. 1 = 1 1/2 x pay to \$30,000/2 x pay to \$70,000. 10/1/1997 Basic/Supp. 2 = 2x pay to \$800,000/choice between 1/2 to 3x pay to \$800,000. Retirement - generally 50% with maximums. Supp. Life 2 ends at 70.</p> <p>Exempt - Basic/Supp = \$50,000/Choice between \$5,000 to \$35,000;</p> <p>Retirement Reduction schedule 2.</p>
Non-bargaining actives	040418-10	10 yrs at age 55 or age 50 if disabled, excl those whose first hour of svc is after 12/31/2002	3 yrs COBRA, 1st yr co. paid	3 yrs COBRA rate**	Grid 4 Class IDs: OC04 & OC27	\$5/\$0 MAC A	Y	<p>Supervisory</p> <p>Pre- 10/1/1997 Basic/Supp. 1 = 1 1/2 x pay to \$30,000/2 x pay to \$70,000. 10/1/1997 Basic/Supp. 2 = 2x pay to \$800,000/choice between 1/2 to 3x pay to \$800,000. Retirement - generally 50% with maximums. Supp. Life 2 ends at 70.</p> <p>Exempt - Basic/Supp = \$50,000/Choice between \$5,000 to \$35,000;</p> <p>Retirement Reduction schedule 2.</p>

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Section 3.3

Medical and Life Plan Provisions (cont'd)

Plan	Plan Number	Effective Date	Termination Date	COBRA	Medical Plan	Life Plan	Medical Plan	Life Plan
Union retirees 3/1/75-3/1/86	8034, 8035	N/A	N/A	COBRA rate for life	Grid 12 Class ID: 0T12 Grid 13 Class ID: 0T13	\$1/\$0 MAC A	N	As per census
Non-bergaing retirees 3/1/75 - 3/1/86	3961, 3962	N/A	N/A	COBRA rate for life	Grid 12 Class ID: 0T12	\$1/\$0 MAC A	N	As per census
Union retirees 4/1/86 & after	8091	N/A	N/A	COBRA rate for life**	Grid 12 Class ID: 0T12	4/1/86-4/1/89: \$1/\$0 MAC A 4/1/89 & after: \$5/\$0 MAC A	Y	As per census
Non-bergaing retirees 4/1/86 & after	3963, 3964	N/A	N/A	COBRA rate for life**	Grid 12 Class ID: 0T12	4/1/86-4/1/89: \$1/\$0 MAC A 4/1/89 & after: \$5/\$0 MAC A	Y	As per census

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Section 3.3

Medical and Life Plan Provisions (cont'd)

Union actives	8032, 8033	10 yrs at age 55 or age 50 if disabled, excl those whose first hour of svc is after 4/30/2003 for Local 22-S, 10/31/2003 for Locals 2154-S, 2154-PS, 2199, 2199-J.	1 year then COBRA for life	COBRA rate for life**	Grid 14 Class ID: 0T14	\$5/\$0 MAC A	Y	\$35,000; Retirement reduction schedule 2.
SRC - Gulf Coast TX & CA	8040, 8041	Not eligible unless grandfathered to have full coverage	COBRA for 3 yrs	COBRA for 3 yrs	Grid 15 Class ID: 0T15	\$5/\$0 MAC A	Y	Supervisory - \$15,000 at retirement
SRC - East	8042, 8043	10 yrs at age 55 or age 50 if disabled	3 yrs COBRA, 1st yr co. paid	3 yrs COBRA rate	Grid 14 Class ID: 0T14	\$5/\$0 MAC A	Y	Supervisory Pre- 10/1/1997 Basic/Supp. 1 - 1 1/2 x pay to \$30,000/2 x pay to \$70,000. 10/1/1997 Basic/Supp. 2 - 2x pay to \$800,000/choice between 1/2 to 3x pay to \$800,000. Retirement - generally 50% with maximums. Supp. Life 2 ends at 70. Exempt - Basic/Supp = \$50,000/Choice between \$5,000 to \$35,000; Retirement Reduction schedule 2.

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Section 3.3

Medical and Life Plan Provisions (cont'd)

Plan Name	Plan Number	Eligibility	Survival Benefit	COBRA	Medical Plan	Life Plan	Managed Care	Additional Information
Penn-York								
Non-bargaining Actives	8050, 8051	10 yrs at age 55 or age 50 if disabled, excl those whose first hour of svc is after 12/31/2002	3 yrs COBRA, 1st yr co. paid	COBRA for 3 yrs**	Grid 10 Class ID: OP10	\$5/\$0 MAC A	Y	Supervisory Pre- 10/1/1997 Basic/Supp. 1 = 1 1/2 x pay to \$30,000/2 x pay to \$70,000. 10/1/1997 Basic/Supp. 2 = 2x pay to \$800,000/choice between 1/2 to 3x pay to \$800,000. Retirement - generally 50% with maximums. Supp. Life 2 ends at 70. Exempt = \$50,000; Retirement reduction schedule 2.
Union Actives schedule 1	8052	10 yrs at age 55 or age 50 if disabled, excl those whose first hour of svc is after 4/30/2003 for Local 22-S, 10/31/2003 for Locals 2154-S, 2154-PS, 2199, 2199-J.	3 yrs COBRA, 1st yr co. paid	COBRA for 3 yrs**	Grid 10 Class ID: OP10	\$5/\$0 MAC A	Y	Same Basic as PA local 2279 exempt; Retirement reduction schedule 1. No supplemental coverage.
NFR Management	NFR employees hired after 10/31/94 (Supervisors) and after 10/31/95 (Nonunion Hourly) are considered Tier II and do not receive retirement plan or other post-retirement benefits.							
Exempt	8060	10 yrs at age 55 or age 50 if disabled	3 yrs COBRA, 1st yr co. paid	3 yrs COBRA rate**	Grid 14 Class ID: OT14	\$5/\$0 MAC A	Y	Supervisory Pre- 10/1/1997 Basic/Supp. 1 = 1 1/2 x pay to \$30,000/2 x pay to \$70,000. 10/1/1997 Basic/Supp. 2 = 2x pay to \$800,000/choice between 1/2 to 3x pay to \$800,000. Retirement - generally 50% with maximums. Supp. Life 2 ends at 70. Exempt - Basic/Supp = \$50,000/Choice between \$5,000 to \$35,000; Retirement reduction schedule 2.

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Section 3.3

Medical and Life Plan Provisions (cont'd)

NFG Executives Actives	8080	Continue COBRA for 18 months, then Basic/MM	3 yrs COBRA, 1st yr co. paid	3 yrs COBRA rate**	Grid 16 Class ID: OT16		Supervisory Pre- 10/1/1997 Basic/Supp. 1 = 1 1/2 x pay to \$30,000/2 x pay to \$70,000. 10/1/1997 Basic/Supp. 2 = 2x pay to \$800,000/choice between 1/2 to 3x pay to \$800,000. Retirement - generally 50% with maximums. Supp. Life 2 ends at 70. Exempt - Basic/Supp = \$50,000/Choice between \$5,000 to \$35,000; Retirement reduction schedule 2.
65 - special retirees pre-5/1/75 former UNG-PA	62280-00				Grid 1 no Major Class ID: Medical OT01		

**For all non-union retirees and Local 2199 and Local 2199-J retirees after 1/1/2001, surviving spouse receives lifetime coverage under the same plan that the retiree was enrolled in.

"As per census" - either a frozen amount as per census or if coded as Supervisory/Exempt Plan, reduced as explained for Supervisory/Exempt Plan.

Plan maximum for Supervisory

Plan I - \$15,000 Basic, \$35,000 Supplemental

Retirement Reduction Schedule 1

60 & Under	\$12,500
61	\$11,500
62	\$10,500
63	\$9,500
64	\$8,500
65 - 69	\$7,500
70 & Over	\$5,000

Retirement Reduction Schedule 2

60 & Under	\$12,500
61	\$11,500
62	\$10,500
63	\$9,500
64	\$8,500
65 & Over	\$7,500

Section 3.3

Summary of Plan Provisions

Line #	Medical Program	Deductible			Coinsurance			Co-payment			OOP Maximum (deduct. not included)	Lifetime Maximum	Prescription Drugs	
		Hospital	Medical / Surgical	Major Medical (MM)	Combined	Hospital	Medical / Surgical	Major Medical	PCP	Specialist				ER
1	Traditional Benefit	\$0	\$0	no MM		100%	100%					n/a	unlimited	
2	POS				\$0 in/\$250 out	100% in network / 80% out			\$5 in	\$10 in	\$35	\$1,000 out	\$300,000 out	
3	Comprehensive				\$1,000	80%	80%	80%				\$2,000	\$1,000,000	
4	Comprehensive				\$200	80%	80%	80%				\$600	\$1,000,000	
5	Comprehensive				\$200	80%	80%	80%				\$600	\$1,000,000	
6	Comprehensive				\$200	80%	80%	80%				\$600	\$1,000,000	
7	Comprehensive w/RX				\$200	80%	80%	80%				\$600	\$1,000,000	80% after deductible
8	Comprehensive w/RX				\$200	80%	80%	80%				\$600	\$1,000,000	80% after deductible
9	Traditional Benefit	\$0	\$0	\$200		100%	100%	80%				n/a	\$15,000 MM	
10	PPO				\$0 in/\$250 out	100% in network / 80% out			\$10 in	\$10 in	\$20	\$1,000 out	\$2,000,000	
12	Traditional	\$0	\$0	\$50		100%	100%	80%				\$400 MM	\$1,000,000 MM	
13	Traditional	\$0	\$0	\$50		100%	100%	80%				\$400 MM	\$100,000 MM	
14	Traditional	\$0	\$0	\$50		100%	100%	80%				\$400 MM	\$1,500,000 MM	
15	Traditional	\$0	\$0	\$100		100%	100%	80%				\$400 MM	\$1,500,000 MM	
16	Traditional	\$0	\$0	\$0		100%	100%	100%				n/a	\$1,500,000 MM	
17	Traditional	\$0	\$0	\$100		100%	100%	80%				\$400 MM	\$1,250,000 MM	
18	Traditional	\$0	\$0	\$100		100%	100%	80%				\$400 MM	\$25,000 MM	
19	Traditional	\$0	\$0	\$100		100%	100%	80%				\$400 MM	\$50,000 MM	
20	Traditional	\$0	\$0	\$100		100%	100%	80%				\$400 MM	\$250,000 MM	
21	Traditional	\$0	\$0	\$100		100%	100%	80%				\$400 MM	\$1,000,000 MM	
22	Traditional	\$0	\$0	\$100		100%	100%	80%				\$400 MM	\$1,500,000 MM	
23	Traditional w/RX	\$0	\$0	\$100		100%	100%	80%				\$400 MM	\$1,500,000 MM	80% after deductible
24	Traditional w/RX	\$0	\$0	\$50		100%	100%	80%				\$400 MM	\$1,000,000 MM	80% after deductible
25	Traditional w/RX	\$0	\$0	\$100		100%	100%	80%				\$400 MM	\$25,000 MM	80% after deductible
26	Traditional	\$0	\$0	\$100		100%	100%	80%				\$400 MM	\$1,500,000 MM	

Note that claims costs were developed assuming plan coordinate with Medicare on a carve-out basis

Section 3.4

Claim Cost Development

Age 65 per capita medical claim costs are based on a weighted average of retiree paid claims experience for the period August 2004 to July 2005, adjusted for trend, administrative expenses, aging and other demographic changes during the period. The claim experience was given full credibility and was adjusted for the relative plan values of the POS plan (grid 2), the PPO plan (Grid 10) and the other traditional and comprehensive plans in aggregate.

Age 65 per capita prescription drug claim costs are based on a weighted average of retiree paid claims experience for the period April 2002 to March 2005, adjusted for trend, aging and other demographic changes during the period. The claim experience was given full credibility for each of the MAC A \$1/0 and MAC \$5/\$0 plans, separately. The claim experience for the MAC A \$2/\$0 plan was not credible due to very low enrollment, and the claim cost for the plan was assumed to be equal to the claim cost for the MAC A \$1/\$0 plan. The claim costs for the prescription drug benefits under the comprehensive and traditional plans with prescription drugs not carved out (grids 7, 8, 23, 24 and 25) was developed by applying a relative plan value of 0.876 to the claim cost for the MAC \$5/\$0 plan.

Section 3.4

CLAIM ALLOCATION BY AGE

The next step in determining the per capita claim costs is to allocate claims to the various age groups.

Medical

The per capita claim costs are calculated using weighted counts to reflect both the increased utilization for older age groups and the lower plan costs due to Medicare for retirees/dependents age 65 or older. The analysis is performed on a combined basis for retirees under age 65 and retirees over age 65. We assumed that prescription drug costs would represent 75% of the total cost for over age 65 retirees in medical plan 2 with the MAC A \$1/\$0 prescription drug plan.

The aging utilization factors that were used are in 5-year increments.

Prescription Drug

Different aging factors were utilized for prescription drug.

HISTORICAL SUMMARY OF MEDICAL PLAN CONTRIBUTIONS

COMMUNITY RATED PLANS COST DEVELOPMENT

National Fuel's Health Maintenance Organizations (HMOs) are currently community rated. Under a community-rated plan, an employer's cost is not dictated by the actual claims of its retirees. Rather, the costs are based on the claims of the entire participating community. The cost to National Fuel for these types of plans is, therefore, limited to the Company premium contribution.

Section 3.4

The following identifies the total 2005 monthly HMO premiums:

	<u>Independent Health</u>
Under 65 Rates	
Single, with PCS	\$ 281.75
Single, w/o PCS	201.81
Family, with PCS	761.72
Family, w/o PCS	545.88
Over 65 Rates w/o PCS	
Single Over	\$ 21.00
Two Person Over	42.00
One Under/One Over	142.26
Family, 1/ more Over	344.07
PCS (COBRA):	
Single	\$ 79.94
Family	215.84
PCS (Surviving Spouses):	
Single	\$ 168.57
Family	345.57

The following identifies the total 2005 monthly Flexible Spending Accounts:

BC/BS Senior Blue Basic (NY) Erie County	\$300
Niagara And Chautauqua Counties	\$300
IHA Encompass 65 (NY)	\$300
UHC Senior Choice (NY)	\$300
BC/BS Security Blue (Southern Region)	\$300
Bedford, Clair and Somerset Region	\$300
Erie Region	\$300

Section 3.4

HISTORICAL SUMMARY OF RETIREE MEDICAL PLAN CONTRIBUTIONS

Retiree Contributions - Medical

Note that all contributions shown in this section apply to both single and family coverage. There is no additional contribution for spouse coverage.

		<u>Contribution Amount (monthly)</u>	<u>Effective (Retirement) Date</u>
Blue Cross/Blue Shield Plan			
1.	Participants who retired prior to 1/1/1991	\$ 0	N/A
2.	Participants who retired on 1/1/1991 and later:		
a)	Comprehensive 80/20 Plan	\$ 0	N/A
b)	Locals 2154, 2199, and 2199-J IBEW (NY)	\$21.66 26.00 30.33 34.66 39.00	2/17/1991 2/16/1992 2/16/1993 2/13/1994 2/11/1996
c)	Local 2154-P (formerly Local 2279 IBEW) (PA) *	\$21.66 22.53 28.16 28.16 28.16 34.58 44.29 50.40 70.46 68.00	4/13/1991 4/13/1992 4/13/1993 4/13/1994 4/13/1995 6/01/1996 6/01/1997 7/01/1998 4/13/2003 1/01/2004
d)	Locals 22, 23, 25 and 251 IBF&O (PA)	\$11.91 21.66 28.16 34.66 39.00 43.33 47.66 52.00	5/01/1991 5/01/1992 5/01/1993 5/01/1994 5/01/1995 5/01/1999 5/01/2000 5/01/2001

* If the company cost increases over 5%, the percentage above 5% will be shared jointly 50/50 between the employee and the Company.

Section 3.4

Retiree Contributions - Medical

		<u>Contribution Amount (monthly)</u>	<u>Effective (Retirement) Date</u>
Blue Cross/Blue Shield Plan (cont'd)			
e)	Non-union non supervisory employees	\$21.66 26.00 28.16 32.50 36.83 47.97 51.00 56.00 61.00 68.00 71.00	7/01/1991 1/01/1993 11/1/1993 1/01/1995 1/01/1997 1/01/2000 1/01/2001 1/01/2002 1/01/2003 1/01/2004 1/01/2005
f)	Supervisory/Excluded, executive employees and Seneca Resources, not in POS plan	10% of benefit at retirement (equals \$28.00/month for 1991) \$30.00 33.00 37.00 37.00 33.00 37.00 42.00 48.00 51.00 56.00 61.00 68.00 71.00	1/01/1991 1/01/1992 1/01/1993 1/01/1994 1/01/1995 1/01/1996 1/01/1997 1/01/1999 1/01/2000 1/01/2001 1/01/2002 1/01/2003 1/01/2004 1/01/2005
g)	Supervisory/Excluded, executive employees, in POS plan (hired prior to 6/1/2003)	\$ 56.00 61.00 68.00 71.00	1/01/2002 1/01/2003 1/01/2004 1/01/2005
<u>Retiree Contributions - PCS</u>		\$0.00	All

Section 3.4

Retiree Contributions – Medical

HMO Plans

Retirees under age 65 who participate in an HMO pay the amount identified under the Blue Cross/Blue Shield plans – based on the group they are in – plus the active differential. Retirees who are 65 and over and participate in an HMO pay only the amount identified under the Blue Cross/Blue Shield plans earlier in this section.

The monthly active differentials for 1991 through 2004 are as follows:

<u>Year of Retirement</u>	<u>Independent Health</u>	<u>Security Blue</u>	<u>Senior Blue</u>
1991			
Single	\$4.48		
Family	\$9.36		
1992			
Single	\$5.40		
Family	\$11.76		
1993			
Single	\$5.01		
Family	\$11.05		
1994			
Single	\$0.00		
Family	\$0.00		
1995			
Single	\$2.40		
Family	\$2.88		
1996			
Single	\$11.12		
Family	\$25.60		
1997			
Single	\$0.00	\$0.00	
Family	\$0.00	\$0.00	
1998			
Single	\$0.00	\$0.00	
Family	\$0.00	\$0.00	
1999			
Single	\$0.00	\$0.00	
Family	\$29.92	\$0.00	

Section 3.4

Retiree Contributions – Medical (cont'd)

<u>Year of Retirement</u>	<u>Independent Health</u>	<u>Security Blue</u>	<u>Senior Blue</u>
2000			
Single	\$0.00	\$0.00	
Family	\$0.00	\$0.00	
2001			
Single	\$3.92	\$0.00	\$0.00
Family	\$45.64	\$0.00	\$0.00
2002			
Single	\$0.00	\$0.00	\$0.00
Family	\$41.40	\$0.00	\$0.00
2003			
Single	\$0.00	\$0.00	\$0.00
Family	\$0.00	\$0.00	\$0.00
2004			
Single	\$0.00	\$0.00	\$0.00
Family	\$0.00	\$0.00	\$0.00
2005			
Single	\$0.00	\$0.00	\$0.00
Family	\$0.00	\$0.00	\$0.00

Surviving Spouses Contributions - Medical

Note: If a participant retires on or after 1/1/2001 and is either 1) management, 2) non-union hourly, 3) union division 2199, or 4) union division 2199-J, then the surviving spouse contribution upon that retiree's death is the same amount that the retiree was contributing. For all other retirees, the surviving spouse contribution is as shown in this section.

	<u>Single</u>	<u>Family</u>
Blue Cross/Blue Shield		
Traditional -		
Under 65	\$ 304.65	\$ 745.75
Over 65	95.79	258.60
Special	107.10	N/A

Section 3.4

Surviving Spouses Contributions – Medical (cont'd)

	<u>Single</u>	<u>Family</u>
Blue Cross/Blue Shield Comprehensive - Under and Over 65	\$ 149.00	\$ 402.31
Executives (includes BC/BS) Under and Over 65	\$ 421.14	\$ 823.35
BC/BS Senior Blue Basic	0.00	0.00
BC/BS Extended B Rider	86.35	172.72
Independent Health Under 65 (Encompass Plan)	\$ 205.85	556.80
Over 65 (Encompass 65)	21.42	42.84
Traditional Blue POS Under 65	\$ 170.21	\$ 459.55
Over 65	97.62	263.60
PPO Blue Under 65	\$ 225.15	551.01
Security Blue Over 65		
Southwestern region	\$ 91.80	183.60
Bedford, Blair & Somerset	94.86	189.72
Erie/Crawford/Mercer	141.78	283.56

Surviving Spouses Contributions – PCS

	<u>Single</u>	<u>Family</u>
All groups	\$ 168.57	\$ 345.57

Appendices

- A. These exhibits summarize the FAS 106 expense for fiscal year ending September 30, 2005 by division and employment status (bargaining and non-bargaining).
- B. These exhibits summarize the FAS 106 balance sheet for fiscal year ending September 30, 2005 by division and employment status (bargaining and non-bargaining).
- C. These exhibits summarize the FAS 109 expense for fiscal year ending September 30, 2005 by division and employment status (bargaining and non-bargaining). The Medicare Prescription Drug, Improvement and Modernization Act of 2003 is not reflected in these exhibits.
- D. These exhibits summarize the FAS 109 balance sheet for fiscal year ending September 30, 2005 by division and employment status (bargaining and non-bargaining). The Medicare Prescription Drug, Improvement and Modernization Act of 2003 is not reflected in these exhibits.

Appendix A

2005 FAS 106 EXPENSE – ALL COVERAGES

	New York Distribution	Pennsylvania Distribution	Supply	SRC	Horizon	Parent	National Fuel Resources	Empire Pipeline	Total
Collectively Retained Employees									
1. Service Cost	2,148,191	753,790	646,011	0	0	0	0	0	3,545,992
2. Interest Cost	11,171,448	2,802,978	3,437,886	0	0	0	0	0	17,212,312
3. Expected Return on Assets	10,738,233	1,401,579	2,296,368	0	0	0	0	0	14,436,180
4. Amortizations									
a. Transition	2,810,838	767,461	1,116,337	0	0	0	0	0	4,694,634
b. Prior service cost	0	0	0	0	0	0	0	0	0
c. (Gains) or losses	0	936,832	1,018,930	0	0	0	0	0	1,955,762
Vintage 1	(311,278)	0	0	0	0	0	0	0	(311,278)
Vintage 2	949,023	0	0	0	0	0	0	0	949,023
Vintage 3	(185,848)	0	0	0	0	0	0	0	(185,848)
Vintage 4	409,908	0	0	0	0	0	0	0	409,908
Vintage 5	(1,057,627)	0	0	0	0	0	0	0	(1,057,627)
Vintage 6	(444,383)	0	0	0	0	0	0	0	(444,383)
Vintage 7	3,278,536	0	0	0	0	0	0	0	3,278,536
Vintage 8	5,406,859	0	0	0	0	0	0	0	5,406,859
Vintage 9	3,006,851	0	0	0	0	0	0	0	3,006,851
Vintage 10	(4,532,291)	0	0	0	0	0	0	0	(4,532,291)
d. Total amortizations	9,328,588	1,704,293	2,135,267	0	0	0	0	0	13,168,148
5. Net Postretirement Benefit Cost = 1. + 2. - 3. + 4.	11,907,992	3,659,482	3,922,796	0	0	0	0	0	19,490,270

Appendix A

2005 FAS 106 EXPENSE - ALL COVERAGES

	New York Distribution	Pennsylvania Distribution	Supply	SRC	Horizon	Parent	National Fuel Resources	Empire Pipeline	Total
<u>Non-Collectively Bargained Employees</u>									
1. Service Cost	1,357,727	557,754	582,107	42,951	6,131	4,436	50,331	5,987	2,607,424
2. Interest Cost	4,329,719	1,822,660	2,205,111	83,443	35,988	9,306	74,780	9,276	8,570,281
3. Expected Return on Assets	2,181,179	1,011,048	1,233,149	0	0	0	0	0	4,425,376
4. Amortizations									
a. Transition	1,190,980	502,754	716,674	2,625	0	14,905	4,582	0	2,432,520
b. Prior service cost	31,486	(39,200)	10,403	(734)	837	0	1,343	0	4,135
c. (Gains) or losses	0	701,850	820,633	48,554	31,177	(14,822)	37,078	11,147	1,635,617
Vintage 1	(117,816)	0	0	0	0	0	0	0	(117,816)
Vintage 2	582,190	0	0	0	0	0	0	0	582,190
Vintage 3	(233,499)	0	0	0	0	0	0	0	(233,499)
Vintage 4	210,826	0	0	0	0	0	0	0	210,826
Vintage 5	(270,043)	0	0	0	0	0	0	0	(270,043)
Vintage 6	94,838	0	0	0	0	0	0	0	94,838
Vintage 7	647,350	0	0	0	0	0	0	0	647,350
Vintage 8	1,390,723	0	0	0	0	0	0	0	1,390,723
Vintage 9	955,469	0	0	0	0	0	0	0	955,469
Vintage 10	(902,660)	0	0	0	0	0	0	0	(902,660)
d. Total amortizations	3,579,844	1,165,404	1,547,710	50,445	32,014	83	43,003	11,147	6,429,650
5. Net Postretirement Benefit Cost = 1. + 2. - 3. + 4.	7,088,111	2,534,770	3,101,779	178,839	74,131	13,825	168,114	26,410	13,181,979

Appendix A

2005 FAS 106 EXPENSE - ALL COVERAGES

	New York Distribution	Pennsylvania Distribution	Supply	SRC	Horizon	Parent	National Fuel Resources	Empire Pipeline	Total
All Employees									
1. Service Cost	3,503,918	1,311,544	1,228,118	42,951	8,131	4,438	50,331	5,987	6,153,418
2. Interest Cost	15,501,167	4,425,638	5,642,997	83,443	35,988	9,308	74,780	9,278	25,782,593
3. Expected Return on Assets	12,919,412	2,412,627	3,529,517	0	0	0	0	0	18,861,556
4. Amortizations									
a. Transition	4,001,816	1,270,215	1,833,011	2,625	0	14,905	4,582	0	7,127,154
b. Prior service cost	31,488	(39,200)	10,403	(734)	837	0	1,343	0	4,135
c. (Gains) or losses	0	1,838,682	1,839,583	48,554	31,177	(14,822)	37,078	11,147	3,591,379
Vintage 1	(428,094)	0	0	0	0	0	0	0	(428,094)
Vintage 2	1,531,213	0	0	0	0	0	0	0	1,531,213
Vintage 3	(419,347)	0	0	0	0	0	0	0	(419,347)
Vintage 4	620,734	0	0	0	0	0	0	0	620,734
Vintage 5	(1,327,670)	0	0	0	0	0	0	0	(1,327,670)
Vintage 6	(349,545)	0	0	0	0	0	0	0	(349,545)
Vintage 7	3,923,888	0	0	0	0	0	0	0	3,923,888
Vintage 8	6,797,582	0	0	0	0	0	0	0	6,797,582
Vintage 9	3,982,320	0	0	0	0	0	0	0	3,982,320
Vintage 10	(5,434,951)	0	0	0	0	0	0	0	(5,434,951)
d. Total amortizations	12,908,430	2,869,697	3,682,977	50,445	32,014	83	43,003	11,147	19,597,796
5. Net Postretirement Benefit Cost = 1. + 2. - 3. + 4.	18,994,103	6,194,252	7,024,575	176,839	74,131	13,825	168,114	26,410	32,672,249

Exhibit No. 4
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Appendix B

RECONCILIATION OF FUNDED STATUS - ALL COVERAGES

	New York Distribution	Pennsylvania Distribution	Supply	SRC	Horizon	Parent	National Fuel Resources	Empire Pipeline	Total
Collectively Bargained Employees									
1. Expected Postretirement Benefit Obligation (EPBO)	254,270,403	63,936,041	78,300,222	0	0	0	0	0	396,506,666
2. Accumulated Postretirement Benefit Obligation (APBO)									
a. Inactives	134,059,741	28,494,150	42,612,974	0	0	0	0	0	205,166,865
b. Actives fully eligible	53,532,182	8,046,296	12,665,108	0	0	0	0	0	74,243,586
c. Actives not fully eligible	47,191,453	20,219,078	17,774,045	0	0	0	0	0	85,184,576
d. Total APBO	234,783,376	56,759,524	73,052,127	0	0	0	0	0	364,595,027
3. Fair Value of Assets	151,817,537	22,007,026	31,471,786	0	0	0	0	0	205,296,349
4. Funded Status = 3. - 2d.	(82,965,839)	(34,752,498)	(41,580,341)	0	0	0	0	0	(159,298,678)
5. Unrecognized Transition									
a. Preliminary value	22,486,667	6,139,683	8,930,692	0	0	0	0	0	37,557,062
b. Negative amendment	0	0	0	0	0	0	0	0	0
c. Total Transition	22,486,667	6,139,683	8,930,692	0	0	0	0	0	37,557,062
6. Unrecognized Prior Service Cost	0	0	0	0	0	0	0	0	0
7. Unrecognized (Gains) or Losses		24,647,619	29,359,690	0	0	0	0	0	54,007,309
Vintage 1	949,026	0	0	0	0	0	0	0	949,026
Vintage 2	(371,693)	0	0	0	0	0	0	0	(371,693)
Vintage 3	1,229,722	0	0	0	0	0	0	0	1,229,722
Vintage 4	(4,230,506)	0	0	0	0	0	0	0	(4,230,506)
Vintage 5	(2,221,917)	0	0	0	0	0	0	0	(2,221,917)
Vintage 6	19,659,213	0	0	0	0	0	0	0	19,659,213
Vintage 7	37,848,015	0	0	0	0	0	0	0	37,848,015
Vintage 8	24,054,809	0	0	0	0	0	0	0	24,054,809
Vintage 9	(40,790,618)	0	0	0	0	0	0	0	(40,790,618)
Vintage 10	44,848,304	0	0	0	0	0	0	0	44,848,304
8. (Accrued)/Prepaid Postretirement Benefit Cost (4. + 5. + 6. + 7.)	20,495,203	(3,965,196)	(3,289,959)	0	0	0	0	0	13,240,048

Exhibit No. 4
 Schedule 7
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Appendix B

RECONCILIATION OF FUNDED STATUS - ALL COVERAGES

	New York Distribution	Pennsylvania Distribution	Supply	SRC	Horizon	Parent	National Fuel Resources	Empire Pipeline	Total
Non-Collectively Bargained Employees									
1. Expected Postretirement Benefit Obligation (EPBO)	108,360,178	42,879,343	54,412,932	1,664,565	672,171	506,698	2,155,012	231,488	208,882,365
2. Accumulated Postretirement Benefit Obligation (APBO)									
a. Inactives	44,377,972	16,191,000	24,010,683	807,117	0	335,341	192,813	0	85,914,726
b. Actives fully eligible	16,716,018	8,636,688	8,647,261	63,617	232,297	0	136,868	0	34,432,749
c. Actives not fully eligible	29,715,312	13,079,857	15,916,859	567,996	331,299	117,388	1,405,563	195,925	61,330,197
d. Total APBO	90,809,302	37,907,545	48,574,803	1,438,730	563,596	452,727	1,735,044	195,925	181,677,672
3. Fair Value of Assets	34,368,724	15,197,439	16,773,314	0	0	0	0	0	66,339,477
4. Funded Status = 3. - 2d.	(58,440,578)	(22,710,106)	(31,801,489)	(1,438,730)	(563,596)	(452,727)	(1,735,044)	(195,925)	(115,338,195)
5. Unrecognized Transition									
a. Preliminary value	9,527,849	4,022,040	5,733,387	21,002	0	119,249	36,849	0	19,460,176
b. Negative amendment	0	0	0	0	0	0	0	0	0
c. Total Transition	9,527,849	4,022,040	5,733,387	21,002	0	119,249	36,849	0	19,460,176
6. Unrecognized Prior Service Cost	125,941	(159,796)	41,613	(2,935)	3,349	0	5,373	0	16,545
7. Unrecognized (Gains) or Losses	0	16,112,937	21,952,825	535,156	259,321	162,571	848,055	141,049	40,011,914
Vintage 1	582,187	0	0	0	0	0	0	0	582,187
Vintage 2	(466,995)	0	0	0	0	0	0	0	(466,995)
Vintage 3	632,481	0	0	0	0	0	0	0	632,481
Vintage 4	(1,080,168)	0	0	0	0	0	0	0	(1,080,168)
Vintage 5	474,186	0	0	0	0	0	0	0	474,186
Vintage 6	3,884,100	0	0	0	0	0	0	0	3,884,100
Vintage 7	9,735,057	0	0	0	0	0	0	0	9,735,057
Vintage 8	7,843,753	0	0	0	0	0	0	0	7,843,753
Vintage 9	(8,123,939)	0	0	0	0	0	0	0	(8,123,939)
Vintage 10	17,148,365	0	0	0	0	0	0	0	17,148,365
8. (Accrued)/Prepaid Postretirement Benefit Cost (4. + 5. + 6. + 7.)	(16,357,761)	(2,731,925)	(4,073,864)	(885,507)	(300,928)	(170,907)	(844,967)	(54,876)	(25,420,533)

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Appendix B

RECONCILIATION OF FUNDED STATUS - ALL COVERAGES

	New York Distribution	Pennsylvania Distribution	Supply	SRC	Horizon	Parent	National Fuel Resources	Empire Pipeline	Total
All Employees									
1. Expected Postretirement Benefit Obligation (EPBO)	380,630,581	106,815,384	132,713,154	1,664,585	672,171	506,698	2,155,012	231,468	605,389,031
2. Accumulated Postretirement Benefit Obligation (APBO)									
a. Inactives	176,437,713	44,685,150	66,623,657	807,117	0	335,341	192,613	0	291,081,591
b. Actives fully eligible	70,248,200	16,682,984	21,312,369	63,617	232,297	0	136,868	0	108,676,335
c. Actives not fully eligible	76,906,765	33,298,935	33,690,904	567,996	331,299	117,368	1,405,563	195,925	146,514,773
d. Total APBO	325,592,678	94,667,069	121,626,930	1,438,730	563,596	452,727	1,735,044	195,925	546,272,699
3. Fair Value of Assets	186,186,261	37,204,465	48,245,100	0	0	0	0	0	271,635,826
4. Funded Status = 3. - 2d.	(139,406,417)	(57,462,604)	(73,381,830)	(1,438,730)	(563,596)	(452,727)	(1,735,044)	(195,925)	(274,636,873)
5. Unrecognized Transition									
a. Preliminary value	32,014,536	10,161,723	14,664,079	21,002	0	119,249	36,649	0	57,017,238
b. Negative amendment	0	0	0	0	0	0	0	0	0
c. Total Transition	32,014,536	10,161,723	14,664,079	21,002	0	119,249	36,649	0	57,017,238
6. Unrecognized Prior Service Cost	125,941	(156,796)	41,613	(2,935)	3,349	0	5,373	0	16,545
7. Unrecognized (Gains) or Losses	0	40,760,556	51,312,515	535,156	259,321	162,571	848,055	141,049	94,019,223
Vintage 1	1,531,213	0	0	0	0	0	0	0	1,531,213
Vintage 2	(838,688)	0	0	0	0	0	0	0	(838,688)
Vintage 3	1,862,203	0	0	0	0	0	0	0	1,862,203
Vintage 4	(5,310,674)	0	0	0	0	0	0	0	(5,310,674)
Vintage 5	(1,747,731)	0	0	0	0	0	0	0	(1,747,731)
Vintage 6	23,543,313	0	0	0	0	0	0	0	23,543,313
Vintage 7	47,583,072	0	0	0	0	0	0	0	47,583,072
Vintage 8	31,698,562	0	0	0	0	0	0	0	31,698,562
Vintage 9	(48,914,557)	0	0	0	0	0	0	0	(48,914,557)
Vintage 10	61,996,669	0	0	0	0	0	0	0	61,996,669
8. (Accrued)/Prepaid Postretirement Benefit Cost (4. + 5. + 6. + 7.)	4,137,442	(6,697,121)	(7,363,623)	(665,507)	(300,926)	(170,907)	(844,967)	(54,876)	(12,180,485)

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Appendix C

2005 FAS 109 EXPENSE – ALL COVERAGES

	New York Distribution	Pennsylvania Distribution	Supply	SRC	Horizon	Parent	National Fuel Resources	Empire Pipeline	Total
Collectively Bargained Employees									
1. Service Cost	2,374,048	824,555	705,685	0	0	0	0	0	3,904,288
2. Interest Cost	12,551,503	2,884,845	3,817,199	0	0	0	0	0	19,253,547
3. Expected Return on Assets	10,738,233	1,401,579	2,296,368	0	0	0	0	0	14,436,180
4. Amortizations									
a. Transition	2,810,836	767,461	1,116,337	0	0	0	0	0	4,694,634
b. Prior service cost	0	0	0	0	0	0	0	0	0
c. (Gains) or losses	0	1,321,979	1,540,297	0	0	0	0	0	2,862,276
Vintage 1	(311,278)	0	0	0	0	0	0	0	(311,278)
Vintage 2	949,023	0	0	0	0	0	0	0	949,023
Vintage 3	(185,848)	0	0	0	0	0	0	0	(185,848)
Vintage 4	409,908	0	0	0	0	0	0	0	409,908
Vintage 5	(1,057,627)	0	0	0	0	0	0	0	(1,057,627)
Vintage 6	(444,383)	0	0	0	0	0	0	0	(444,383)
Vintage 7	3,276,536	0	0	0	0	0	0	0	3,276,536
Vintage 8	5,406,859	0	0	0	0	0	0	0	5,406,859
Vintage 9	3,006,851	0	0	0	0	0	0	0	3,006,851
Vintage 10	(2,513,863)	0	0	0	0	0	0	0	(2,513,863)
d. Total amortizations	11,347,014	2,089,440	2,656,634	0	0	0	0	0	16,093,088
5. Net Postretirement Benefit Cost = 1. + 2. - 3. + 4.	15,534,330	4,397,261	4,883,150	0	0	0	0	0	24,814,741

Appendix C

2005 FAS 109 EXPENSE – ALL COVERAGES

	New York Distribution	Pennsylvania Distribution	Supply	SRC	Horizon	Parent	National Fuel Resources	Empire Pipeline	Total
Non-Collectively Bargained Employees									
1. Service Cost	1,492,777	613,791	638,978	45,890	6,588	4,914	55,363	6,438	2,864,737
2. Interest Cost	4,853,342	2,011,123	2,445,160	91,991	38,808	10,225	82,474	9,968	9,543,091
3. Expected Return on Assets	2,181,179	1,011,048	1,233,149	0	0	0	0	0	4,425,376
4. Amortizations									
a. Transition	1,190,980	502,754	716,674	2,625	0	14,905	4,582	0	2,432,520
b. Prior service cost	31,486	(39,200)	10,403	(734)	837	0	1,343	0	4,135
c. (Gains) or losses	0	960,537	1,153,274	60,354	35,063	(13,266)	47,770	12,090	2,255,822
Vintage 1	(117,816)	0	0	0	0	0	0	0	(117,816)
Vintage 2	582,190	0	0	0	0	0	0	0	582,190
Vintage 3	(233,499)	0	0	0	0	0	0	0	(233,499)
Vintage 4	210,826	0	0	0	0	0	0	0	210,826
Vintage 5	(270,043)	0	0	0	0	0	0	0	(270,043)
Vintage 6	94,838	0	0	0	0	0	0	0	94,838
Vintage 7	647,350	0	0	0	0	0	0	0	647,350
Vintage 8	1,390,723	0	0	0	0	0	0	0	1,390,723
Vintage 9	955,469	0	0	0	0	0	0	0	955,469
Vintage 10	(131,576)	0	0	0	0	0	0	0	(131,576)
d. Total amortizations	4,350,928	1,424,091	1,880,351	62,245	35,900	1,639	53,695	12,090	7,820,939
5. Net Postretirement Benefit Cost = 1. + 2. - 3. + 4.	8,515,668	3,037,957	3,731,340	200,126	81,296	16,778	191,532	28,494	15,803,391

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Appendix C

2005 FAS 109 EXPENSE – ALL COVERAGES

	New York Distribution	Pennsylvania Distribution	Supply	SRC	Horizon	Parent	National Fuel Resources	Empire Pipeline	Total
All Employees									
1. Service Cost	3,866,823	1,438,346	1,344,663	45,890	6,588	4,914	55,363	6,438	6,769,023
2. Interest Cost	17,404,845	4,895,968	6,262,359	91,991	38,808	10,225	82,474	9,968	28,796,638
3. Expected Return on Assets	12,919,412	2,412,627	3,529,517	0	0	0	0	0	18,861,556
4. Amortizations									
a. Transition	4,001,818	1,270,215	1,833,011	2,625	0	14,905	4,582	0	7,127,154
b. Prior service cost	31,488	(39,200)	10,403	(734)	837	0	1,343	0	4,135
c. (Gains) or losses	0	2,282,516	2,693,571	60,354	35,063	(13,268)	47,770	12,090	5,118,098
Vintage 1	(429,094)	0	0	0	0	0	0	0	(429,094)
Vintage 2	1,531,213	0	0	0	0	0	0	0	1,531,213
Vintage 3	(419,347)	0	0	0	0	0	0	0	(419,347)
Vintage 4	620,734	0	0	0	0	0	0	0	620,734
Vintage 5	(1,327,870)	0	0	0	0	0	0	0	(1,327,870)
Vintage 6	(349,545)	0	0	0	0	0	0	0	(349,545)
Vintage 7	3,923,888	0	0	0	0	0	0	0	3,923,888
Vintage 8	6,797,582	0	0	0	0	0	0	0	6,797,582
Vintage 9	3,962,320	0	0	0	0	0	0	0	3,962,320
Vintage 10	(2,645,439)	0	0	0	0	0	0	0	(2,645,439)
d. Total amortizations	15,697,942	3,513,531	4,536,985	62,245	35,900	1,639	53,695	12,090	23,914,027
5. Net Postretirement Benefit Cost = 1. + 2. - 3. + 4.	24,050,198	7,435,218	8,614,490	200,126	81,296	16,778	191,532	28,494	40,618,132

Appendix D

RECONCILIATION OF FUNDED STATUS – ALL COVERAGES FAS 109

	New York Distribution	Pennsylvania Distribution	Supply	SRC	Horizon	Parent	National Fuel Resources	Empire Pipeline	Total
Collectively Bargained Employees									
1. Expected Postretirement Benefit Obligation (EPBO)	280,108,456	70,858,112	88,488,337	0	0	0	0	0	437,434,905
2. Accumulated Postretirement Benefit Obligation (APBO)									
a. Inactives	149,907,141	31,944,318	47,424,294	0	0	0	0	0	229,275,753
b. Actives fully eligible	58,279,726	8,880,937	13,920,150	0	0	0	0	0	81,080,813
c. Actives not fully eligible	50,821,731	22,188,315	19,411,298	0	0	0	0	0	92,401,342
d. Total APBO	259,008,598	62,993,570	80,755,740	0	0	0	0	0	402,757,908
3. Fair Value of Assets	151,817,537	22,007,028	31,471,788	0	0	0	0	0	205,296,349
4. Funded Status = 3. - 2d.	(107,191,061)	(40,986,544)	(49,283,954)	0	0	0	0	0	(197,461,559)
5. Unrecognized Transition									
a. Preliminary value	22,486,687	6,139,683	8,930,692	0	0	0	0	0	37,557,062
b. Negative amendment	0	0	0	0	0	0	0	0	0
c. Total Transition	22,486,687	6,139,683	8,930,692	0	0	0	0	0	37,557,062
6. Unrecognized Prior Service Cost	0	0	0	0	0	0	0	0	0
7. Unrecognized (Gains) or Losses	0	29,716,940	35,557,342	0	0	0	0	0	65,274,282
Vintage 1	949,028	0	0	0	0	0	0	0	949,028
Vintage 2	(371,693)	0	0	0	0	0	0	0	(371,693)
Vintage 3	1,229,722	0	0	0	0	0	0	0	1,229,722
Vintage 4	(4,230,506)	0	0	0	0	0	0	0	(4,230,506)
Vintage 5	(2,221,917)	0	0	0	0	0	0	0	(2,221,917)
Vintage 6	19,659,213	0	0	0	0	0	0	0	19,659,213
Vintage 7	37,848,015	0	0	0	0	0	0	0	37,848,015
Vintage 8	24,054,809	0	0	0	0	0	0	0	24,054,809
Vintage 9	(22,624,789)	0	0	0	0	0	0	0	(22,624,789)
Vintage 10	45,384,738	0	0	0	0	0	0	0	45,384,738
8. (Accrued)/Prepaid Postretirement Benefit Cost (4. + 5. + 6. + 7.)	14,972,264	(5,129,921)	(4,795,920)	0	0	0	0	0	5,046,423

Appendix D

RECONCILIATION OF FUNDED STATUS - ALL COVERAGES FAS 109

	New York Distribution	Pennsylvania Distribution	Supply	SRC	Horizon	Parent	National Fuel Resources	Empire Pipeline	Total
Non-Collectively Bargained Employees									
1. Expected Postretirement Benefit Obligation (EPBO)	117,855,532	47,450,905	60,087,991	1,834,628	737,148	556,161	2,349,420	252,951	231,124,738
2. Accumulated Postretirement Benefit Obligation (APBO)									
a. Inactives	50,042,597	17,927,766	26,724,366	915,754	0	385,189	220,426	0	96,196,098
b. Actives fully eligible	18,251,782	9,609,696	9,507,611	65,896	255,422	0	145,801	0	37,836,008
c. Actives not fully eligible	32,487,672	14,421,893	17,442,033	612,671	362,422	130,664	1,524,854	213,983	67,196,192
d. Total APBO	100,782,051	41,959,355	53,674,010	1,594,121	617,844	495,853	1,891,081	213,983	201,228,298
3. Fair Value of Assets	34,366,724	15,197,439	16,773,314	0	0	0	0	0	66,339,477
4. Funded Status = 3. - 2d.	(66,413,327)	(26,761,916)	(36,900,696)	(1,594,121)	(617,844)	(495,853)	(1,891,081)	(213,983)	(134,888,821)
5. Unrecognized Transition									
a. Preliminary value	9,527,849	4,022,040	5,733,387	21,002	0	119,249	36,649	0	19,460,176
b. Negative amendment	0	0	0	0	0	0	0	0	0
c. Total Transition	9,527,849	4,022,040	5,733,387	21,002	0	119,249	36,649	0	19,460,176
6. Unrecognized Prior Service Cost	125,941	(158,796)	41,813	(2,935)	3,349	0	5,373	0	16,545
7. Unrecognized (Gains) or Losses	0	19,387,118	26,102,573	655,442	302,412	201,250	970,720	155,952	47,775,467
Vintage 1	582,187	0	0	0	0	0	0	0	582,187
Vintage 2	(466,995)	0	0	0	0	0	0	0	(466,995)
Vintage 3	632,481	0	0	0	0	0	0	0	632,481
Vintage 4	(1,080,168)	0	0	0	0	0	0	0	(1,080,168)
Vintage 5	474,186	0	0	0	0	0	0	0	474,186
Vintage 6	3,884,100	0	0	0	0	0	0	0	3,884,100
Vintage 7	9,735,057	0	0	0	0	0	0	0	9,735,057
Vintage 8	7,643,753	0	0	0	0	0	0	0	7,643,753
Vintage 9	(1,184,184)	0	0	0	0	0	0	0	(1,184,184)
Vintage 10	18,064,479	0	0	0	0	0	0	0	18,064,479
8. (Accrued)/Prepaid Postretirement Benefit Cost (4. + 5. + 6. + 7.)	(18,454,641)	(3,509,554)	(5,023,123)	(920,612)	(312,083)	(175,354)	(678,339)	(58,031)	(29,331,737)

Appendix D

RECONCILIATION OF FUNDED STATUS - ALL COVERAGES FAS 109

	New York Distribution	Pennsylvania Distribution	Supply	SRC	Horizon	Parent	National Fuel Resources	Empire Pipeline	Total
All Employees									
1. Expected Postretirement Benefit Obligation (EPBO)	397,983,988	118,309,017	146,556,328	1,834,628	737,148	556,161	2,349,420	252,951	668,559,641
2. Accumulated Postretirement Benefit Obligation (APBO)									
a. Inactives	199,949,738	49,872,084	74,148,660	915,754	0	365,189	220,426	0	325,471,851
b. Actives fully eligible	76,531,508	18,490,833	23,427,761	65,696	255,422	0	145,801	0	118,916,821
c. Actives not fully eligible	83,309,403	36,590,208	36,853,329	612,671	362,422	130,664	1,524,854	213,983	159,597,534
d. Total APBO	359,790,649	104,952,925	134,429,750	1,594,121	617,844	495,853	1,891,081	213,983	603,986,206
3. Fair Value of Assets	186,186,261	37,204,465	48,245,100	0	0	0	0	0	271,635,826
4. Funded Status = 3. - 2d.	(173,604,388)	(67,748,460)	(86,184,650)	(1,594,121)	(617,844)	(495,853)	(1,891,081)	(213,983)	(332,350,380)
5. Unrecognized Transition									
a. Preliminary value	32,014,536	10,161,723	14,664,079	21,002	0	119,249	36,649	0	57,017,238
b. Negative amendment	0	0	0	0	0	0	0	0	0
c. Total Transition	32,014,536	10,161,723	14,664,079	21,002	0	119,249	36,649	0	57,017,238
6. Unrecognized Prior Service Cost	125,941	(156,798)	41,613	(2,935)	3,349	0	5,373	0	16,545
7. Unrecognized (Gains) or Losses	0	49,104,058	61,659,915	655,442	302,412	201,250	970,720	155,952	113,049,749
Vintage 1	1,531,213	0	0	0	0	0	0	0	1,531,213
Vintage 2	(838,688)	0	0	0	0	0	0	0	(838,688)
Vintage 3	1,862,203	0	0	0	0	0	0	0	1,862,203
Vintage 4	(5,310,674)	0	0	0	0	0	0	0	(5,310,674)
Vintage 5	(1,747,731)	0	0	0	0	0	0	0	(1,747,731)
Vintage 6	23,543,313	0	0	0	0	0	0	0	23,543,313
Vintage 7	47,583,072	0	0	0	0	0	0	0	47,583,072
Vintage 8	31,698,562	0	0	0	0	0	0	0	31,698,562
Vintage 9	(23,808,953)	0	0	0	0	0	0	0	(23,808,953)
Vintage 10	63,469,217	0	0	0	0	0	0	0	63,469,217
8. (Accrued)/Prepaid Postretirement Benefit Cost (4. + 5. + 6. + 7.)	(3,482,377)	(6,639,475)	(9,819,043)	(920,812)	(312,083)	(175,354)	(878,339)	(58,031)	(24,285,314)

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