

A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	Rate Year										National Fuel Gas Distribution Corporation				
5	M.E./Customer Component										New York Division				
6	Peak										Cost of Service Study - Total Company				
7	Proposed Rates										Proposed Rates				
8											Twelve Months Ending December 31, 2008				
9											Delivery Service				
10															
11															
12	TRANSMISSION FUNCTION		FERC	Classification		Total	SC.1	SC.3	TC.1.1	TC.2.0	TC.3.0	TC.4.0	TC.4.1	Cowan	
13	Rents		931												
14	Corporate Management - Non O&M		1 Demand	109		65	20	8	4	3	5	3	1		
15	Corporate Management - O&M		1 Demand	148		87	27	11	5	4	7	4	3		
16	Consumer Services		1 Demand	0		0	0	0	0	0	0	0	0		
17	Operations, Engineering, & Mechanical		1 Demand	51,003		30,413	9,482	3,855	1,755	1,352	2,471	1,361	514		
18	Corporate Management - Non O&M		2 Customer	0		0	0	0	0	0	0	0	0		
19	Corporate Management - O&M		2 Customer	0		0	0	0	0	0	0	0	0		
20	Consumer Services		2 Customer	0		0	0	0	0	0	0	0	0		
21	Operations, Engineering, & Mechanical		2 Customer	0		0	0	0	0	0	0	0	0		
22	Corporate Management - O&M		4 Revenue	0		0	0	0	0	0	0	0	0		
23	Total Rents			51,280		30,565	9,529	3,674	1,764	1,359	2,483	1,368	518		
24	Maintenance General Plant		932												
25	Corporate Management - Non O&M		1 Demand	874		522	162	63	30	23	42	23	9		
26	Corporate Management - O&M		1 Demand	1,184		700	216	84	40	31	57	31	23		
27	Consumer Services		1 Demand	0		0	0	0	0	0	0	0	0		
28	Operations, Engineering, & Mechanical		1 Demand	17,514		10,444	3,256	1,255	603	464	849	467	176		
29	Corporate Management - Non O&M		2 Customer	0		0	0	0	0	0	0	0	0		
30	Corporate Management - O&M		2 Customer	0		0	0	0	0	0	0	0	0		
31	Consumer Services		2 Customer	0		0	0	0	0	0	0	0	0		
32	Operations, Engineering, & Mechanical		2 Customer	0		0	0	0	0	0	0	0	0		
33	Corporate Management - O&M		4 Revenue	0		0	0	0	0	0	0	0	0		
34	Total Maintenance General Plant			19,572		11,666	3,636	1,402	673	518	948	521	208		
35	Total Administrative & General														
36	Demand			1,541,128		915,551	285,443	110,020	52,837	40,685	74,390	40,980	21,222		
37	Customer			0		0	0	0	0	0	0	0	0		
38	Commodity			0		0	0	0	0	0	0	0	0		
39	Revenue			0		0	0	0	0	0	0	0	0		
40	Total			1,541,128		915,551	285,443	110,020	52,837	40,685	74,390	40,980	21,222		
41	Misc. Other														
42	Misc. Other		2 Customer	0		0	0	0	0	0	0	0	0		
43	Summary O&M Expenses														
44	Demand			2,687,201		1,592,728	496,567	191,392	91,919	70,777	129,412	71,293	43,113		
45	Customer			0		0	0	0	0	0	0	0	0		
46	Commodity			0		0	0	0	0	0	0	0	0		
47	Revenue			0		0	0	0	0	0	0	0	0		
48	Total O&M Expenses			2,687,201		1,592,728	496,567	191,392	91,919	70,777	129,412	71,293	43,113		
49															
50															

	A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	Rate Year			National Fuel Gas Distribution Corporation												
5	M.E./Customer Component			New York Division												
6	Peak			Cost of Service Study - Total Company												
7	Proposed Rates			Proposed Rates												
8				Twelve Months Ending December 31, 2008												
9				Delivery Service												
10																
11																
12	TRANSMISSION FUNCTION			<u>FERC</u>	<u>Classification</u>	<u>Total</u>	<u>SC 1</u>	<u>SC 3</u>	<u>TC 1.1</u>	<u>TC 2.0</u>	<u>TC 3.0</u>	<u>TC 4.0</u>	<u>TC 4.1</u>	<u>CoGen</u>		
521	Taxes Other Than Income															
522	Federal															
523	FICA															
524	Demand		1 Demand	63,048	37,253	11,614	4,477	2,150	1,655	3,027	1,668	1,204				
525	Customer		2 Customer	0	0	0	0	0	0	0	0	0				
526	Commodity		3 Commodity	23,717	12,450	3,904	1,806	952	946	2,583	686	390				
527	Revenue		4 Revenue	0	0	0	0	0	0	0	0	0				
528	Total FICA			86,765	49,703	15,518	6,283	3,102	2,601	5,610	2,354	1,594				
529	Unemployment Compensation															
530	Demand		1 Demand	936	553	172	66	32	25	45	25	18				
531	Customer		2 Customer	0	0	0	0	0	0	0	0	0				
532	Commodity		3 Commodity	352	185	58	27	14	14	38	10	6				
533	Revenue		4 Revenue	0	0	0	0	0	0	0	0	0				
534	Total Unemployment Compensation			1,288	738	230	93	46	39	83	35	24				
535	Total Federal			88,053	50,441	15,748	6,376	3,148	2,640	5,693	2,389	1,618				
536	New York															
537	Unemployment Insurance															
538	Demand		1 Demand	2,052	1,212	378	146	70	54	99	54	39				
539	Customer		2 Customer	0	0	0	0	0	0	0	0	0				
540	Commodity		3 Commodity	772	405	127	59	31	31	84	22	13				
541	Revenue		4 Revenue	0	0	0	0	0	0	0	0	0				
542	Total Unemployment Insurance			2,824	1,617	505	205	101	85	183	76	52				
543	Miscellaneous - Insurance Premium Tax															
544	Demand		1 Demand	530	316	99	38	18	14	26	14	5				
545	Customer		2 Customer	0	0	0	0	0	0	0	0	0				
546	Commodity		3 Commodity	772	405	127	59	31	31	84	22	13				
547	Revenue		4 Revenue	0	0	0	0	0	0	0	0	0				
548	Total Miscellaneous - Insurance Premium Tax			530	316	99	38	18	14	26	14	5				
549	Property Tax															
550	Demand		1 Demand	946,415	564,352	175,949	67,815	32,571	25,079	45,854	25,262	9,533				
551	Customer		2 Customer	0	0	0	0	0	0	0	0	0				
552	Commodity		3 Commodity	0	0	0	0	0	0	0	0	0				
553	Revenue		4 Revenue	0	0	0	0	0	0	0	0	0				
554	Total Property Tax			946,415	564,352	175,949	67,815	32,571	25,079	45,854	25,262	9,533				
555	Sales Tax Company Use															
556	Demand		1 Demand	0	0	0	0	0	0	0	0	0				
557	Customer		2 Customer	0	0	0	0	0	0	0	0	0				
558	Commodity		3 Commodity	0	0	0	0	0	0	0	0	0				
559	Revenue		4 Revenue	0	0	0	0	0	0	0	0	0				
560	Total Sales Tax Company Use			0	0	0	0	0	0	0	0	0				
561	Total New York			949,769	566,285	176,553	68,058	32,690	25,178	46,063	25,352	9,590				
562	Summary of Taxes Other Than Income															
563	Demand			1,012,981	603,686	188,212	72,542	34,841	26,827	49,051	27,023	10,799				
564	Customer			0	0	0	0	0	0	0	0	0				
565	Commodity			24,841	13,040	4,089	1,892	997	991	2,705	718	409				
566	Revenue			0	0	0	0	0	0	0	0	0				
567	Total Taxes Other Than Income			1,037,822	616,726	192,301	74,434	35,838	27,818	51,756	27,741	11,208				

	A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	Rate Year			National Fuel Gas Distribution Corporation												
5	M.E./Customer Component			New York Division												
6	Peak			Cost of Service Study - Total Company												
7	Proposed Rates			Proposed Rates												
8				Twelve Months Ending December 31, 2008												
9				Delivery Service												
10																
11				FERC												
12	TRANSMISSION FUNCTION			Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen		
567	Federal/State Income Tax			409		0	0	0	0	0	0	0	0	0	0	
568	Operating Revenue					0	0	0	0	0	0	0	0	0	0	
569	Operating Deductions															
570	O&M Expenses			401, 402		2,687,201	1,592,728	496,567	191,392	91,919	70,777	129,412	71,293	43,113		
571	Depreciation Expense			403		778,178	465,135	145,015	55,893	26,844	20,669	37,793	20,821	6,008		
572	Taxes Other Than Income			408		1,037,822	616,726	192,301	74,434	35,838	27,818	51,756	27,741	11,208		
573	Negative Net Salvage					0	0	0	0	0	0	0	0	0		
574	Total Operating Deductions					4,503,201	2,674,589	833,883	321,719	154,601	119,264	218,961	119,855	60,329		
575	Operating Income Before Income Taxes					(4,503,201)	(2,674,589)	(833,883)	(321,719)	(154,601)	(119,264)	(218,961)	(119,855)	(60,329)		
576	Adjustments for Tax Purposes															
577	Interest Charges					390,397	233,467	72,989	28,225	13,582	10,524	19,507	10,518	1,585		
578	Cost of Retiring Property					38,305	22,976	7,164	2,761	1,326	1,021	1,867	1,029	161		
579	Additional State Income Tax Depr.					196,796	117,630	36,673	14,135	6,789	5,227	9,558	5,265	1,519		
580	Meals/Entertainment					25,990	14,889	4,648	1,882	929	779	1,681	705	477		
581	Contributions in Aid of Construction					0	0	0	0	0	0	0	0	0		
582	Bad Debts - Net					0	0	0	0	0	0	0	0	0		
583	Capitalized Overheads					(74,327)	(42,579)	(13,294)	(5,382)	(2,657)	(2,228)	(4,806)	(2,016)	(1,365)		
584	Total Adjustments for Tax Purposes					577,161	346,383	108,180	41,621	19,969	15,323	27,807	15,501	2,377		
585	New York Taxable Income					(5,080,362)	(3,020,972)	(942,063)	(363,340)	(174,570)	(134,587)	(246,788)	(135,356)	(62,706)		
586	Total State Income Tax @			7.50%		(381,027)	(226,571)	(70,655)	(27,251)	(13,093)	(10,094)	(18,508)	(10,152)	(4,703)		
587	FIT Adjustments					(161,458)	(96,507)	(30,088)	(11,597)	(5,570)	(4,288)	(7,841)	(4,320)	(1,247)		
588	Federal Taxable Income					(4,537,877)	(2,697,894)	(841,320)	(324,492)	(155,907)	(120,205)	(220,419)	(120,884)	(56,756)		
589	Total Federal Income Tax @			35.00%		(1,588,257)	(944,263)	(294,462)	(113,572)	(54,567)	(42,072)	(77,147)	(42,309)	(19,865)		
590	Other Tax Adjustment					0	0	0	0	0	0	0	0	0		
591	Investment Tax Credit					0	0	0	0	0	0	0	0	0		
592	Deferred Income Taxes - Liberalized Depr.					(2,910)	(1,741)	(542)	(209)	(100)	(77)	(141)	(78)	(22)		
593																

	A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11	National Fuel Gas Distribution Corporation															
	New York Division															
	Cost of Service Study - Total Company															
	Proposed Rates															
	Twelve Months Ending December 31, 2008															
	Delivery Service															
12	TRANSMISSION FUNCTION	FERC	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen				
594	Summary															
595	Utility Operating Income			0	0	0	0	0	0	0	0	0				
596	Total Operating Revenue			0	0	0	0	0	0	0	0	0				
597	Operating Income Deductions															
598	O&M Expenses			2,687,201	1,592,728	496,567	191,392	91,919	70,777	129,412	71,293	43,113				
599	Demand			0	0	0	0	0	0	0	0	0				
600	Customer			0	0	0	0	0	0	0	0	0				
601	Commodity			0	0	0	0	0	0	0	0	0				
602	Revenue			0	0	0	0	0	0	0	0	0				
603	Total O&M Expense			2,687,201	1,592,728	496,567	191,392	91,919	70,777	129,412	71,293	43,113				
604	Depreciation Expense			778,178	465,135	145,015	55,893	26,844	20,669	37,793	20,821	6,008				
605	Demand			0	0	0	0	0	0	0	0	0				
606	Customer			0	0	0	0	0	0	0	0	0				
607	Commodity			0	0	0	0	0	0	0	0	0				
608	Revenue			0	0	0	0	0	0	0	0	0				
609	Total Depreciation Expense			778,178	465,135	145,015	55,893	26,844	20,669	37,793	20,821	6,008				
610	Negative Net Salvage			0	0	0	0	0	0	0	0	0				
611	Taxes Other Than Income			1,012,981	603,686	188,212	72,542	34,841	26,827	49,051	27,023	10,799				
612	Demand			0	0	0	0	0	0	0	0	0				
613	Customer			24,841	13,040	4,089	1,892	997	991	2,705	718	409				
614	Commodity			0	0	0	0	0	0	0	0	0				
615	Revenue			0	0	0	0	0	0	0	0	0				
616	Total Taxes Other Than Income			1,037,822	616,726	192,301	74,434	35,838	27,818	51,756	27,741	11,208				
617	Federal/State Income Taxes			(1,969,284)	(1,170,834)	(365,117)	(140,823)	(67,660)	(52,166)	(95,655)	(52,461)	(24,568)				
618	Investment Tax Credit			0	0	0	0	0	0	0	0	0				
619	Deferred Income Taxes - Liberalized Depr.			(2,910)	(1,741)	(542)	(209)	(100)	(77)	(141)	(78)	(22)				
620	Total Operating Revenue Deductions			2,531,007	1,502,014	468,224	180,687	86,841	67,021	123,165	67,316	35,739				
621	Utility Operating Income			(2,531,007)	(1,502,014)	(468,224)	(180,687)	(86,841)	(67,021)	(123,165)	(67,316)	(35,739)				
622	Rate Base															
623	Gas Plant In Service			32,442,597	19,345,692	6,031,432	2,324,664	1,116,507	859,681	1,571,858	865,971	326,792				
624	Demand			0	0	0	0	0	0	0	0	0				
625	Customer			0	0	0	0	0	0	0	0	0				
626	Commodity			0	0	0	0	0	0	0	0	0				
627	Revenue			0	0	0	0	0	0	0	0	0				
628	Total Gas Plant in Service			32,442,597	19,345,692	6,031,432	2,324,664	1,116,507	859,681	1,571,858	865,971	326,792				
629	Accumulated Reserve for Depreciation			(18,914,077)	(11,230,693)	(3,501,405)	(1,349,528)	(648,163)	(499,069)	(912,509)	(502,720)	(269,990)				
630	Demand			0	0	0	0	0	0	0	0	0				
631	Customer			0	0	0	0	0	0	0	0	0				
632	Commodity			0	0	0	0	0	0	0	0	0				
633	Revenue			0	0	0	0	0	0	0	0	0				
634	Total Reserve for Depreciation			(18,914,077)	(11,230,693)	(3,501,405)	(1,349,528)	(648,163)	(499,069)	(912,509)	(502,720)	(269,990)				
635	Net Plant			13,528,520	8,114,999	2,530,027	975,136	468,344	360,612	659,349	363,251	56,802				

A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	National Fuel Gas Distribution Corporation														
5	New York Division														
6	Cost of Service Study - Total Company														
7	Proposed Rates														
8	Twelve Months Ending December 31, 2008														
9	Delivery Service														
10															
11															
12	TRANSMISSION FUNCTION	FERC	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen			
636	Working Capital			650,519	387,026	120,660	48,505	22,337	17,193	31,436	17,315	8,047			
637	Demand			0	0	0	0	0	0	0	0	0			
638	Customer			0	0	0	0	0	0	0	0	0			
639	Commodity			0	0	0	0	0	0	0	0	0			
640	Revenue			650,519	387,026	120,660	48,505	22,337	17,193	31,436	17,315	8,047			
641	Total Working Capital			0	0	0	0	0	0	0	0	0			
642	Other														
643	Deferred Income Taxes														
644	Demand			(3,322,457)	(1,981,198)	(617,681)	(238,071)	(114,342)	(88,042)	(160,973)	(88,683)	(33,467)			
645	Customer			0	0	0	0	0	0	0	0	0			
646	Commodity			0	0	0	0	0	0	0	0	0			
647	Revenue			0	0	0	0	0	0	0	0	0			
648	Total Deferred Income Taxes			(3,322,457)	(1,981,198)	(617,681)	(238,071)	(114,342)	(88,042)	(160,973)	(88,683)	(33,467)			
649	Deferred Income Taxes - ITC														
650	Demand			(94,795)	(56,527)	(17,623)	(6,793)	(3,262)	(2,512)	(4,593)	(2,530)	(955)			
651	Customer			0	0	0	0	0	0	0	0	0			
652	Commodity			0	0	0	0	0	0	0	0	0			
653	Revenue			0	0	0	0	0	0	0	0	0			
654	Total Deferred Income Taxes - ITC			(94,795)	(56,527)	(17,623)	(6,793)	(3,262)	(2,512)	(4,593)	(2,530)	(955)			
655	Deferred NY PSC Assessment														
656	Demand			0	0	0	0	0	0	0	0	0			
657	Customer			0	0	0	0	0	0	0	0	0			
658	Revenue			0	0	0	0	0	0	0	0	0			
659	Total Deferred NY PSC Assessment			0	0	0	0	0	0	0	0	0			
660	Deferred RD&D			0	0	0	0	0	0	0	0	0			
661	Deferred Site Remediation Costs														
662	Demand			145,972	87,044	27,138	10,460	5,024	3,868	7,072	3,896	1,470			
663	Customer			0	0	0	0	0	0	0	0	0			
664	Total Deferred Site Remediation Costs			145,972	87,044	27,138	10,460	5,024	3,868	7,072	3,896	1,470			
665	TRA Impacts - Uncollectibles			0	0	0	0	0	0	0	0	0			
666	Elimination of Reorganization Costs per C27934			0	0	0	0	0	0	0	0	0			
667	Internal Pension Reserve														
668	Demand			622,412	367,764	114,658	44,192	21,224	16,342	29,881	16,462	11,889			
669	Customer			0	0	0	0	0	0	0	0	0			
670	Commodity			234,135	122,903	38,541	17,831	9,400	9,335	25,503	6,776	3,846			
671	Revenue			0	0	0	0	0	0	0	0	0			
672	Total Internal Pension Reserve			856,547	490,667	153,199	62,023	30,624	25,677	55,384	23,238	15,735			
673	Earnings Base in Excess of Capitalization														
674	Demand			852,437	511,537	159,482	61,468	29,522	22,731	41,562	22,897	3,238			
675	Customer			0	0	0	0	0	0	0	0	0			
676	Commodity			17,310	1,910	6,882	2,699	1,309	1,041	2,034	1,007	428			
677	Revenue			0	0	0	0	0	0	0	0	0			
678	Total Earnings Base in Excess of Capitalization			869,747	513,447	166,364	64,167	30,831	23,772	43,596	23,904	3,666			
679	Net Rate Base			12,634,053	7,555,458	2,362,084	913,427	439,556	340,566	631,271	340,391	51,298			
680	Return Earned			-20.0300%	-19.8800%	-19.8200%	-19.7800%	-19.7600%	-19.6800%	-19.5100%	-19.7800%	-69.6700%			
681	Unutilized Rate of Return			1.000000	0.992511	0.989516	0.987519	0.986520	0.982526	0.974039	0.987519	3.478283			
682															
683	END TRANSMISSION FUNCTION														

	A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year	National Fuel Gas Distribution Corporation														
5	M.E./Customer Component	New York Division														
6	Peak	Cost of Service Study - Total Company														
7	Proposed Rates	Proposed Rates														
8		Twelve Months Ending December 31, 2008														
9		Natural Gas Supply Service														
10																
11			FERC													
12	TRANSMISSION FUNCTION	Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Costs				
13																
14	Gas Plant in Service	101														
15	Production Plant	325-336	1 Demand	0	0	0	0	0	0	0	0	0				
16																
17	Transmission Plant	365-369	1 Demand	0	0	0	0	0	0	0	0	0				
18	Transmission Plant	365-369	1 Demand	0	0	0	0	0	0	0	0	0				
19																
20	Distribution Plant															
21	Land	374.1	1 Demand	0	0	0	0	0	0	0	0	0				
22	Land Rights	374.2	1 Demand	0	0	0	0	0	0	0	0	0				
23	Structures & Improvements	375	1 Demand	0	0	0	0	0	0	0	0	0				
24	Mains (Other)	376	1 Demand	0	0	0	0	0	0	0	0	0				
25	Mains (>4")	376	1 Demand	0	0	0	0	0	0	0	0	0				
26	Mains (Remaining)	376	1 Demand	0	0	0	0	0	0	0	0	0				
27	Compressor Station Equipment	377	1 Demand	0	0	0	0	0	0	0	0	0				
28	Industrial M&R Station Equipment	385	1 Demand	0	0	0	0	0	0	0	0	0				
29	Other	387	1 Demand	0	0	0	0	0	0	0	0	0				
30	Land Rights	374.2	2 Customer	0	0	0	0	0	0	0	0	0				
31	Mains	376	2 Customer	0	0	0	0	0	0	0	0	0				
32	M&R Station Equipment	378	2 Customer	0	0	0	0	0	0	0	0	0				
33	Services	380	2 Customer	0	0	0	0	0	0	0	0	0				
34	Meters	381	2 Customer	0	0	0	0	0	0	0	0	0				
35	Meter Installations	382	2 Customer	0	0	0	0	0	0	0	0	0				
36	House Regulators	383	2 Customer	0	0	0	0	0	0	0	0	0				
37	House Regulators Installations	384	2 Customer	0	0	0	0	0	0	0	0	0				
38	Other	387	2 Customer	0	0	0	0	0	0	0	0	0				
39	Total Distribution - Demand			0	0	0	0	0	0	0	0	0				
40	Total Distribution - Customer			0	0	0	0	0	0	0	0	0				
41	Total Distribution			0	0	0	0	0	0	0	0	0				
42																
43	General Plant	369-399														
44	Demand - Delivery		1 Demand	0	0	0	0	0	0	0	0	0				
45	Demand - Supply		1 Demand	0	0	0	0	0	0	0	0	0				
46	Customer		2 Customer	0	0	0	0	0	0	0	0	0				
47	Commodity		3 Commodity	0	0	0	0	0	0	0	0	0				
48	Revenue		4 Revenue	0	0	0	0	0	0	0	0	0				
49	Total General			0	0	0	0	0	0	0	0	0				
50																
51	Intangible Plant	301-303														
52	Demand		1 Demand	0	0	0	0	0	0	0	0	0				
53	Customer		2 Customer	0	0	0	0	0	0	0	0	0				
54	Total Intangible			0	0	0	0	0	0	0	0	0				
55																
56	Plant in Service Summary															
57	Demand Related		1	0	0	0	0	0	0	0	0	0				
58	Customer Related		2	0	0	0	0	0	0	0	0	0				
59	Commodity Related		3	0	0	0	0	0	0	0	0	0				
60	Revenue Related		4	0	0	0	0	0	0	0	0	0				
61																
62	Total Gas Plant in Service			0	0	0	0	0	0	0	0	0				
63																

	A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8	Twelve Months Ending December 31, 2008															
9	Natural Gas Supply Service															
10																
11																
12	TRANSMISSION FUNCTION			FERC	Classification	Total	SC.1	SC.3	TC.1.1	TC.2.0	TC.3.0	TC.4.0	TC.4.1	Cogen		
64	Accumulated Reserve for Depreciation			108												
65	Production Plant			325-338	1 Demand	0	0	0	0	0	0	0	0	0	0	0
66																
67	Transmission Plant			365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0
68	Transmission Plant			365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0
69																
70	Distribution Plant															
71	Land			374.1	1 Demand	0	0	0	0	0	0	0	0	0	0	0
72	Land Rights			374.2	1 Demand	0	0	0	0	0	0	0	0	0	0	0
73	Structures & Improvements			375	1 Demand	0	0	0	0	0	0	0	0	0	0	0
74	Mains			376	1 Demand	0	0	0	0	0	0	0	0	0	0	0
75	Mains (Other)			376	1 Demand	0	0	0	0	0	0	0	0	0	0	0
76	Compressor Station Equipment			377	1 Demand	0	0	0	0	0	0	0	0	0	0	0
77	Industrial M&R Station Equipment			385	1 Demand	0	0	0	0	0	0	0	0	0	0	0
78	Other			387	1 Demand	0	0	0	0	0	0	0	0	0	0	0
79	Land Rights			374.2	2 Customer	0	0	0	0	0	0	0	0	0	0	0
80	Mains			376	2 Customer	0	0	0	0	0	0	0	0	0	0	0
81	M&R Station Equipment			378	2 Customer	0	0	0	0	0	0	0	0	0	0	0
82	Services			380	2 Customer	0	0	0	0	0	0	0	0	0	0	0
83	Meters			381	2 Customer	0	0	0	0	0	0	0	0	0	0	0
84	Meter Installations			382	2 Customer	0	0	0	0	0	0	0	0	0	0	0
85	House Regulators			383	2 Customer	0	0	0	0	0	0	0	0	0	0	0
86	House Regulators Installations			384	2 Customer	0	0	0	0	0	0	0	0	0	0	0
87	Other			387	2 Customer	0	0	0	0	0	0	0	0	0	0	0
88	Total Distribution - Demand					0	0	0	0	0	0	0	0	0	0	0
89	Total Distribution - Customer					0	0	0	0	0	0	0	0	0	0	0
90	Total Distribution					0	0	0	0	0	0	0	0	0	0	0
91																
92	General Plant			389-399												
93	Demand - Delivery				1 Demand	0	0	0	0	0	0	0	0	0	0	0
94	Demand - Supply				1 Demand	0	0	0	0	0	0	0	0	0	0	0
95	Customer				2 Customer	0	0	0	0	0	0	0	0	0	0	0
96	Commodity				3 Commodity	0	0	0	0	0	0	0	0	0	0	0
97	Revenue				4 Revenue	0	0	0	0	0	0	0	0	0	0	0
98	Total General					0	0	0	0	0	0	0	0	0	0	0
99																
100	Intangible Plant			301-303												
101	Demand				1 Demand	0	0	0	0	0	0	0	0	0	0	0
102	Customer				2 Customer	0	0	0	0	0	0	0	0	0	0	0
103	Total Intangible					0	0	0	0	0	0	0	0	0	0	0
104																
105	Accumulated Reserve for Depreciation Summary															
106	Demand Related				1 Demand	0	0	0	0	0	0	0	0	0	0	0
107	Customer Related				2 Customer	0	0	0	0	0	0	0	0	0	0	0
108	Commodity Related				3 Commodity	0	0	0	0	0	0	0	0	0	0	0
109	Revenue Related				4 Revenue	0	0	0	0	0	0	0	0	0	0	0
110	Total Accumulated Reserve for Depreciation					0	0	0	0	0	0	0	0	0	0	0
111																
112																

	A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year			National Fuel Gas Distribution Corporation												
5	M.E./Customer Component			New York Division												
6	Peak			Cost of Service Study - Total Company												
7	Proposed Rates			Proposed Rates												
8				Twelve Months Ending December 31, 2008												
9				Natural Gas Supply Service												
10																
11				FERC												
12	TRANSMISSION FUNCTION			<u>Accounts</u>	<u>Classification</u>	<u>Total</u>	<u>SC 1</u>	<u>SC 3</u>	<u>TC 1.1</u>	<u>TC 2.0</u>	<u>TC 3.0</u>	<u>TC 4.0</u>	<u>TC 4.1</u>	<u>Cogen</u>		
113	Depreciation Expense			403												
114	Production Plant			325-338	1 Demand	0	0	0	0	0	0	0	0	0	0	0
115																
116	Transmission Plant			365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0
117	Transmission Plant			365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0
118																
119	Distribution Plant															
120	Land			374.1	1 Demand	0	0	0	0	0	0	0	0	0	0	0
121	Land Rights			374.2	1 Demand	0	0	0	0	0	0	0	0	0	0	0
122	Structures & Improvements			375	1 Demand	0	0	0	0	0	0	0	0	0	0	0
123	Mains			376	1 Demand	0	0	0	0	0	0	0	0	0	0	0
124	Mains (Other)			376	1 Demand	0	0	0	0	0	0	0	0	0	0	0
125	Compressor Station Equipment			377	1 Demand	0	0	0	0	0	0	0	0	0	0	0
126	Industrial M&R Station Equipment			385	1 Demand	0	0	0	0	0	0	0	0	0	0	0
127	Other			387	1 Demand	0	0	0	0	0	0	0	0	0	0	0
128	Land Rights			374.2	2 Customer	0	0	0	0	0	0	0	0	0	0	0
129	Mains			376	2 Customer	0	0	0	0	0	0	0	0	0	0	0
130	M&R Station Equipment			378	2 Customer	0	0	0	0	0	0	0	0	0	0	0
131	Services			380	2 Customer	0	0	0	0	0	0	0	0	0	0	0
132	Meters			381	2 Customer	0	0	0	0	0	0	0	0	0	0	0
133	Meter Installations			382	2 Customer	0	0	0	0	0	0	0	0	0	0	0
134	House Regulators			383	2 Customer	0	0	0	0	0	0	0	0	0	0	0
135	House Regulators Installations			384	2 Customer	0	0	0	0	0	0	0	0	0	0	0
136	Other			387	2 Customer	0	0	0	0	0	0	0	0	0	0	0
137	Total Distribution - Demand					0	0	0	0	0	0	0	0	0	0	0
138	Total Distribution - Customer					0	0	0	0	0	0	0	0	0	0	0
139	Total Distribution					0	0	0	0	0	0	0	0	0	0	0
140																
141	General Plant			389-399												
142	Demand - Delivery				1 Demand	0	0	0	0	0	0	0	0	0	0	0
143	Demand - Supply				1 Demand	0	0	0	0	0	0	0	0	0	0	0
144	Customer				2 Customer	0	0	0	0	0	0	0	0	0	0	0
145	Commodity				3 Commodity	0	0	0	0	0	0	0	0	0	0	0
146	Revenue				4 Revenue	0	0	0	0	0	0	0	0	0	0	0
147	Total General					0	0	0	0	0	0	0	0	0	0	0
148																
149	Intangible Plant			301-303												
150	Demand				1 Demand	0	0	0	0	0	0	0	0	0	0	0
151	Customer				2 Customer	0	0	0	0	0	0	0	0	0	0	0
152	Total Intangible					0	0	0	0	0	0	0	0	0	0	0
153																
154	Depreciation Summary															
155	Demand Related				1 Demand	0	0	0	0	0	0	0	0	0	0	0
156	Customer Related				2 Customer	0	0	0	0	0	0	0	0	0	0	0
157	Commodity Related				3 Commodity	0	0	0	0	0	0	0	0	0	0	0
158	Revenue Related				4 Revenue	0	0	0	0	0	0	0	0	0	0	0
159																
160	Total Depreciation Expense					0	0	0	0	0	0	0	0	0	0	0
161																

	A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year											National Fuel Gas Distribution Corporation				
5	M.E./Customer Component											New York Division				
6	Peak											Cost of Service Study - Total Company				
7	Proposed Rates											Proposed Rates				
8												Twelve Months Ending December 31, 2008				
9												Natural Gas Supply Service				
10																
11																
12	TRANSMISSION FUNCTION			FERC	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen		
162	Working Capital			<u>Accounts</u>	<u>Classification</u>	<u>Total</u>	<u>SC 1</u>	<u>SC 3</u>	<u>TC 1.1</u>	<u>TC 2.0</u>	<u>TC 3.0</u>	<u>TC 4.0</u>	<u>TC 4.1</u>	<u>Cogen</u>		
163	Cash															
164	1/8 O&M calculation			3	Commodity	0	0	0	0	0	0	0	0	0	0	0
165	1/8 O&M calculation			1	Demand	0	0	0	0	0	0	0	0	0	0	0
166	1/8 O&M calculation			2	Customer	0	0	0	0	0	0	0	0	0	0	0
167	1/8 O&M calculation			4	Revenue	0	0	0	0	0	0	0	0	0	0	0
168	Total Cash Working Capital					0	0	0	0	0	0	0	0	0	0	0
169	Prepayments															
170	Taxes - Demand			1	Demand	0	0	0	0	0	0	0	0	0	0	0
171	Taxes - Customer			2	Customer	0	0	0	0	0	0	0	0	0	0	0
172	Taxes - Commodity			3	Commodity	0	0	0	0	0	0	0	0	0	0	0
173	Other Insurance - Demand			1	Demand	0	0	0	0	0	0	0	0	0	0	0
174	Other Insurance - Customer			2	Customer	0	0	0	0	0	0	0	0	0	0	0
175	Other Insurance - Revenue			4	Revenue	0	0	0	0	0	0	0	0	0	0	0
176	AGA Dues - Demand			1	Demand	0	0	0	0	0	0	0	0	0	0	0
177	AGA Dues - Customer			2	Customer	0	0	0	0	0	0	0	0	0	0	0
178	AGA Dues - Revenue			4	Revenue	0	0	0	0	0	0	0	0	0	0	0
179	Total Prepayments					0	0	0	0	0	0	0	0	0	0	0
180	Material & Supplies															
181	Valves			1	Demand	0	0	0	0	0	0	0	0	0	0	0
182	Valves			2	Customer	0	0	0	0	0	0	0	0	0	0	0
183	Regulators - Dom & Ind.			1	Demand	0	0	0	0	0	0	0	0	0	0	0
184	Meter & Service Risers			2	Customer	0	0	0	0	0	0	0	0	0	0	0
185	Pipe - Services & Mains			1	Demand	0	0	0	0	0	0	0	0	0	0	0
186	Pipe - Services & Mains			2	Customer	0	0	0	0	0	0	0	0	0	0	0
187	Total Material & Supplies					0	0	0	0	0	0	0	0	0	0	0
188	Gas Storage Inventory			1	Demand	0	0	0	0	0	0	0	0	0	0	0
189	Summary of Working Capital															
190	Demand					0	0	0	0	0	0	0	0	0	0	0
191	Customer					0	0	0	0	0	0	0	0	0	0	0
192	Commodity					0	0	0	0	0	0	0	0	0	0	0
193	Revenue					0	0	0	0	0	0	0	0	0	0	0
194	Total Working Capital					0	0	0	0	0	0	0	0	0	0	0
195																
196	Other			2	Customer	0	0	0	0	0	0	0	0	0	0	0
197	Deferred Income Taxes - Demand			1	Demand	0	0	0	0	0	0	0	0	0	0	0
198	Deferred Income Taxes - Customer			2	Customer	0	0	0	0	0	0	0	0	0	0	0
199	Deferred Income Taxes - Commodity			3	Commodity	0	0	0	0	0	0	0	0	0	0	0
200	Deferred Income Taxes - Revenue			4	Revenue	0	0	0	0	0	0	0	0	0	0	0
201	Deferred Income Taxes - ITC Demand			1	Demand	0	0	0	0	0	0	0	0	0	0	0
202	Deferred Income Taxes - ITC Customer			2	Customer	0	0	0	0	0	0	0	0	0	0	0
203	Deferred Income Taxes - ITC Commodity			3	Commodity	0	0	0	0	0	0	0	0	0	0	0
204	Deferred Income Taxes - ITC Revenue			4	Revenue	0	0	0	0	0	0	0	0	0	0	0
205	Deferred NY PSC Assessment - Demand			1	Demand	0	0	0	0	0	0	0	0	0	0	0
206	Deferred NY PSC Assessment - Customer			2	Customer	0	0	0	0	0	0	0	0	0	0	0
207	Deferred NY PSC Assessment - Revenue			4	Revenue	0	0	0	0	0	0	0	0	0	0	0
208	Deferred RD&D			2	Customer	0	0	0	0	0	0	0	0	0	0	0
209	Deferred Site Remediation Costs - Demand			1	Demand	0	0	0	0	0	0	0	0	0	0	0
210	Deferred Site Remediation Costs - Customer			2	Customer	0	0	0	0	0	0	0	0	0	0	0
211	TRA Impacts - Uncollectibles			4	Revenue	0	0	0	0	0	0	0	0	0	0	0
212	Elimination of Reorganization Costs per C27934			2	Customer	0	0	0	0	0	0	0	0	0	0	0
213	Internal Pension Reserve - Demand			1	Demand	0	0	0	0	0	0	0	0	0	0	0
214	Internal Pension Reserve - Customer			2	Customer	0	0	0	0	0	0	0	0	0	0	0
215	Internal Pension Reserve - Commodity			3	Commodity	0	0	0	0	0	0	0	0	0	0	0
216	Internal Pension Reserve - Revenue			4	Revenue	0	0	0	0	0	0	0	0	0	0	0
217	Earnings Base in Excess of Capitalization - Demand			1	Demand	0	0	0	0	0	0	0	0	0	0	0
218	Earnings Base in Excess of Capitalization - Customer			2	Customer	0	0	0	0	0	0	0	0	0	0	0
219	Earnings Base in Excess of Capitalization - Commodity			3	Commodity	0	0	0	0	0	0	0	0	0	0	0
220	Earnings Base in Excess of Capitalization - Revenue			4	Revenue	0	0	0	0	0	0	0	0	0	0	0
221																
222																

	A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year			National Fuel Gas Distribution Corporation												
5	M.E./Customer Component			New York Division												
6	Peak			Cost of Service Study - Total Company												
7	Proposed Rates			Proposed Rates												
8				Twelve Months Ending December 31, 2008												
9				Natural Gas Supply Service												
10																
11																
12	TRANSMISSION FUNCTION			FERC	Classification	Total	SC.1	SC.3	TC.1.1	TC.2.0	TC.3.0	TC.4.0	TC.4.1	Cogen		
223	Operating Revenues			400												
224	Revenues - Supply Function			480-481, 489		0	0	0	0	0	0	0	0	0	0	0
225	Revenues - Delivery Function					0	0	0	0	0	0	0	0	0	0	0
226	Revenues - Billing Function					0	0	0	0	0	0	0	0	0	0	0
227	Other Operating Revenues															
228	Late Payment Charges - Supply			487		0	0	0	0	0	0	0	0	0	0	0
229	Late Payment Charges - Delivery			487		0	0	0	0	0	0	0	0	0	0	0
230	Late Payment Charges - Billing			487		0	0	0	0	0	0	0	0	0	0	0
231	Bill Insert Revenues			495		0	0	0	0	0	0	0	0	0	0	0
232	Misc. Other Revenue			495		0	0	0	0	0	0	0	0	0	0	0
233	Sale of Inventory Materials			495		0	0	0	0	0	0	0	0	0	0	0
234	Sales Tax			495	1 Demand	0	0	0	0	0	0	0	0	0	0	0
235	Sales Tax			495	2 Customer	0	0	0	0	0	0	0	0	0	0	0
236	Sales Tax			495	3 Commodity	0	0	0	0	0	0	0	0	0	0	0
237	Sales Tax			495	4 Revenue	0	0	0	0	0	0	0	0	0	0	0
238	Total Other Operating Revenue					0	0	0	0	0	0	0	0	0	0	0
239																
240	Total Operating Revenue					0	0	0	0	0	0	0	0	0	0	0
241																

A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	National Fuel Gas Distribution Corporation														
5	New York Division														
6	Cost of Service Study - Total Company														
7	Proposed Rates														
8	Twelve Months Ending December 31, 2008														
9	Natural Gas Supply Service														
10															
11															
12	TRANSMISSION FUNCTION	FERC Accounts	Classification	Total	SC1	SC3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen			
242	Direct Labor Expense	401, 402													
243	Natural Gas Production	750-769	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
244															
245	Other Gas Supply	807.1-813	3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0
246															
247	Transmission	850-867	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
248															
249	Distribution														
250	Load Dispatching	871	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
251	Mains & Services	874	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
252	Structures & Improvements	886	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
253	Mains Maintenance	887	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
254	Services Maintenance	887	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
255	Compressor Station Equip Maint	888	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
256	Compressor Station Equipment	872,888	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
257	Meas. & Regulator - General	875,889	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
258	Meas. & Regulator - Industrial	876,890	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
259	Meas. & Regulator - City	877,891	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
260	Maint of Other Equipment	894	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
261	Supervision & Engineering	870,885	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
262	Other Distribution Expense	880	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
263	Mains & Services	874	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
264	Mains Maintenance	887	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
265	Services Maintenance	887	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
266	Meters & House Regulators	878,893	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
267	Customer Installations		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
268	Maint of Other Equipment	894	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
269	Supervision & Engineering	870,885	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
270	Other Distribution Expense	880	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
271	Total Distribution - Demand			0	0	0	0	0	0	0	0	0	0	0	0
272	Total Distribution - Customer			0	0	0	0	0	0	0	0	0	0	0	0
273	Total Distribution			0	0	0	0	0	0	0	0	0	0	0	0
274															
275	Customer Accounts														
276	Meter Reading	902	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
277	Customer Record & Collections	903	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
278	Customer Record & Collections	903	4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
279	Miscellaneous Customer Accounts	905	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
280	Supervision	901	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
281	Supervision	901	4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
282	Total Customer Accounts - Customer			0	0	0	0	0	0	0	0	0	0	0	0
283	Total Customer Accounts - Revenue			0	0	0	0	0	0	0	0	0	0	0	0
284	Total Customer Accounts			0	0	0	0	0	0	0	0	0	0	0	0
285															
286	Customer Service	909-913													
287	Customer Service		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
288	Transportation Administration		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
289	Total Customer Service			0	0	0	0	0	0	0	0	0	0	0	0
290															
291	Summary of Direct Labor Expense														
292	Demand			0	0	0	0	0	0	0	0	0	0	0	0
293	Customer			0	0	0	0	0	0	0	0	0	0	0	0
294	Commodity			0	0	0	0	0	0	0	0	0	0	0	0
295	Revenue			0	0	0	0	0	0	0	0	0	0	0	0
296															
297	Total Direct Labor Expense			0	0	0	0	0	0	0	0	0	0	0	0
298															

A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ	
4	Rate Year									National Fuel Gas Distribution Corporation						
5	M.E./Customer Component									New York Division						
6	Peak									Cost of Service Study - Total Company						
7	Proposed Rates									Proposed Rates						
8										Twelve Months Ending December 31, 2008						
9										Natural Gas Supply Service						
10																
11				FERC												
12	TRANSMISSION FUNCTION			Accounts		Classification		Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	CoGen
299	Operation and Maintenance Expense			401, 402				0	0	0	0	0	0	0	0	0
300	Natural Gas Production			750-769	1	Demand		0	0	0	0	0	0	0	0	0
301																
302	Purchase Gas Expense - Supply			401,999	3	Commodity		0	0	0	0	0	0	0	0	0
303	Purchase Gas Expense - Delivery			401,999	3	Commodity		0	0	0	0	0	0	0	0	0
304	Other Gas Supply Expense - Supply			807.1-813	3	Commodity		0	0	0	0	0	0	0	0	0
305	Other Gas Supply Expense - Delivery			807.1-813	3	Commodity		0	0	0	0	0	0	0	0	0
306	Gas for Utility Operation			807.1-813	3	Commodity		0	0	0	0	0	0	0	0	0
307	Total Other Gas Supply							0	0	0	0	0	0	0	0	0
308																
309	Transmission			850-867	1	Demand		0	0	0	0	0	0	0	0	0
310																
311	Distribution															
312	Load Dispatching			871	1	Demand		0	0	0	0	0	0	0	0	0
313	Compressor Station Equipment			872	1	Demand		0	0	0	0	0	0	0	0	0
314	Mains & Services			874	1	Demand		0	0	0	0	0	0	0	0	0
315	Structures & Improvements			886	1	Demand		0	0	0	0	0	0	0	0	0
316	Mains Maintenance			887	1	Demand		0	0	0	0	0	0	0	0	0
317	Compressor Station Equip Maint			888	1	Demand		0	0	0	0	0	0	0	0	0
318	Maint of Other Equipment			894	1	Demand		0	0	0	0	0	0	0	0	0
319	Meas. & Regulator - General			875,889	1	Demand		0	0	0	0	0	0	0	0	0
320	Meas. & Regulator - Industrial			876,890	1	Demand		0	0	0	0	0	0	0	0	0
321	Meas. & Regulator - City			877,891	1	Demand		0	0	0	0	0	0	0	0	0
322	Services Maintenance			892,892.10	1	Demand		0	0	0	0	0	0	0	0	0
323	Supervision & Engineering			870,885	1	Demand		0	0	0	0	0	0	0	0	0
324	Rents			881	1	Demand		0	0	0	0	0	0	0	0	0
325	Other Distribution Expense			880	1	Demand		0	0	0	0	0	0	0	0	0
326	Mains & Services			874	2	Customer		0	0	0	0	0	0	0	0	0
327	Customer Installations			879	2	Customer		0	0	0	0	0	0	0	0	0
328	Mains Maintenance			887	2	Customer		0	0	0	0	0	0	0	0	0
329	Maint of Other Equipment			894	2	Customer		0	0	0	0	0	0	0	0	0
330	Meters & House Regulators			878,893	2	Customer		0	0	0	0	0	0	0	0	0
331	Services Maintenance			893,893.10	2	Customer		0	0	0	0	0	0	0	0	0
332	Supervision & Engineering			870,885	2	Customer		0	0	0	0	0	0	0	0	0
333	Rents			881	2	Customer		0	0	0	0	0	0	0	0	0
334	Other Distribution Expense			880	2	Customer		0	0	0	0	0	0	0	0	0
335	Total Distribution - Demand							0	0	0	0	0	0	0	0	0
336	Total Distribution - Customer							0	0	0	0	0	0	0	0	0
337	Total Distribution							0	0	0	0	0	0	0	0	0
338																
339	Customer Accounts															
340	Meter Reading			902	2	Customer		0	0	0	0	0	0	0	0	0
341	Customer Record & Collections			903	2	Customer		0	0	0	0	0	0	0	0	0
342	Customer Record & Collections			903	4	Revenue		0	0	0	0	0	0	0	0	0
343	Unaffordable Accounts - Supply			904	4	Revenue		0	0	0	0	0	0	0	0	0
344	Unaffordable Accounts - Delivery			904	4	Revenue		0	0	0	0	0	0	0	0	0
345	Unaffordable Accounts - Billing			904	4	Revenue		0	0	0	0	0	0	0	0	0
346	Miscellaneous Customer Accounts			905	2	Customer		0	0	0	0	0	0	0	0	0
347	Supervision			901	2	Customer		0	0	0	0	0	0	0	0	0
348	Supervision			901	4	Revenue		0	0	0	0	0	0	0	0	0
349	Total Customer Accounts - Customer							0	0	0	0	0	0	0	0	0
350	Total Customer Accounts - Revenue							0	0	0	0	0	0	0	0	0
351	Total Customer Accounts							0	0	0	0	0	0	0	0	0
352																
353	Customer Service			909-913												
354	Customer Service				2	Customer		0	0	0	0	0	0	0	0	0
355	Transportation Administration				2	Customer		0	0	0	0	0	0	0	0	0
356	Total Customer Service							0	0	0	0	0	0	0	0	0
357																
358	Sales Promotion				2	Customer		0	0	0	0	0	0	0	0	0
359																

Exhibit (RMFA-1)
 Schedule 3
 Worksheet
 Transmission NGS
 Page 7

A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year										National Fuel Gas Distribution Corporation				
5	M.E./Customer Component										New York Division				
6	Peak										Cost of Service Study - Total Company				
7	Proposed Rates										Proposed Rates				
8											Twelve Months Ending December 31, 2008				
9											Natural Gas Supply Service				
10															
11															
12	TRANSMISSION FUNCTION		FERC	Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Coast	
360	Administrative & General Expenses														
361	A&G Salaries		920												
362	Corporate Management - Non O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	
363	Corporate Management - O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	
364	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0	0	
365	Operations, Engineering, & Mechanical			1 Demand	0	0	0	0	0	0	0	0	0	0	
366	Corporate Management - Non O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	
367	Corporate Management - O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	
368	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0	0	
369	Operations, Engineering, & Mechanical			2 Customer	0	0	0	0	0	0	0	0	0	0	
370	Corporate Management - O&M			4 Revenue	0	0	0	0	0	0	0	0	0	0	
371	Total A&G Salaries				0	0	0	0	0	0	0	0	0	0	
372															
373	Office Supplies & Expenses		921												
374	Corporate Management - Non O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	
375	Corporate Management - O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	
376	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0	0	
377	Operations, Engineering, & Mechanical			1 Demand	0	0	0	0	0	0	0	0	0	0	
378	Corporate Management - Non O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	
379	Corporate Management - O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	
380	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0	0	
381	Operations, Engineering, & Mechanical			2 Customer	0	0	0	0	0	0	0	0	0	0	
382	Corporate Management - O&M			4 Revenue	0	0	0	0	0	0	0	0	0	0	
383	Total Outside Services				0	0	0	0	0	0	0	0	0	0	
384															
385	Administrative Exp. Transferred - Credit		922												
386	Corporate Management - Non O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	
387	Corporate Management - O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	
388	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0	0	
389	Operations, Engineering, & Mechanical			1 Demand	0	0	0	0	0	0	0	0	0	0	
390	Corporate Management - Non O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	
391	Corporate Management - O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	
392	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0	0	
393	Operations, Engineering, & Mechanical			2 Customer	0	0	0	0	0	0	0	0	0	0	
394	Corporate Management - O&M			4 Revenue	0	0	0	0	0	0	0	0	0	0	
395	Total Administrative Exp. Transferred - Credit				0	0	0	0	0	0	0	0	0	0	
396															
397	Outside Services Employed		923												
398	Corporate Management - Non O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	
399	Corporate Management - O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	
400	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0	0	
401	Operations, Engineering, & Mechanical			1 Demand	0	0	0	0	0	0	0	0	0	0	
402	Corporate Management - Non O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	
403	Corporate Management - O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	
404	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0	0	
405	Operations, Engineering, & Mechanical			2 Customer	0	0	0	0	0	0	0	0	0	0	
406	Corporate Management - O&M			4 Revenue	0	0	0	0	0	0	0	0	0	0	
407	Total Outside Services Employed				0	0	0	0	0	0	0	0	0	0	
408															
409	Property Insurance		924												
410	Corporate Management - Non O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	
411	Corporate Management - O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	
412	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0	0	
413	Operations, Engineering, & Mechanical			1 Demand	0	0	0	0	0	0	0	0	0	0	
414	Corporate Management - Non O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	
415	Corporate Management - O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	
416	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0	0	
417	Operations, Engineering, & Mechanical			2 Customer	0	0	0	0	0	0	0	0	0	0	
418	Corporate Management - O&M			4 Revenue	0	0	0	0	0	0	0	0	0	0	
419	Total Property Insurance				0	0	0	0	0	0	0	0	0	0	
420															

A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year									National Fuel Gas Distribution Corporation					
5	M.E./Customer Component									New York Division					
6	Peak									Cost of Service Study - Total Company					
7	Proposed Rates									Proposed Rates					
8										Twelve Months Ending December 31, 2008					
9										Natural Gas Supply Service					
10															
11															
12	TRANSMISSION FUNCTION		FERC												
			Accounts		Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cocon	
421	Injuries & Damages		925												
422	Corporate Management - Non O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	0
423	Corporate Management - O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	0
424	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0	0	0
425	Operations, Engineering, & Mechanical			1 Demand	0	0	0	0	0	0	0	0	0	0	0
426	Corporate Management - Non O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	0
427	Corporate Management - O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	0
428	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0	0	0
429	Operations, Engineering, & Mechanical			2 Customer	0	0	0	0	0	0	0	0	0	0	0
430	Corporate Management - O&M			4 Revenue	0	0	0	0	0	0	0	0	0	0	0
431	Total Injuries & Damages				0	0	0	0	0	0	0	0	0	0	0
432															
433	Employee Pension & Benefits		928												
434	Corporate Management - Non O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	0
435	Corporate Management - O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	0
436	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0	0	0
437	Operations, Engineering, & Mechanical			1 Demand	0	0	0	0	0	0	0	0	0	0	0
438	Corporate Management - Non O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	0
439	Corporate Management - O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	0
440	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0	0	0
441	Operations, Engineering, & Mechanical			2 Customer	0	0	0	0	0	0	0	0	0	0	0
442	Corporate Management - O&M			4 Revenue	0	0	0	0	0	0	0	0	0	0	0
443	Total Employee Pension & Benefits				0	0	0	0	0	0	0	0	0	0	0
444															
445	Franchise Requirement		927												
446	Corporate Management - Non O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	0
447	Corporate Management - O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	0
448	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0	0	0
449	Operations, Engineering, & Mechanical			1 Demand	0	0	0	0	0	0	0	0	0	0	0
450	Corporate Management - Non O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	0
451	Corporate Management - O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	0
452	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0	0	0
453	Operations, Engineering, & Mechanical			2 Customer	0	0	0	0	0	0	0	0	0	0	0
454	Corporate Management - O&M			4 Revenue	0	0	0	0	0	0	0	0	0	0	0
455	Total Franchise Requirement				0	0	0	0	0	0	0	0	0	0	0
456															
457	Regulatory Commission Expenses		928												
458	Corporate Management - Non O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	0
459	Corporate Management - O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	0
460	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0	0	0
461	Operations, Engineering, & Mechanical			1 Demand	0	0	0	0	0	0	0	0	0	0	0
462	Corporate Management - Non O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	0
463	Corporate Management - O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	0
464	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0	0	0
465	Operations, Engineering, & Mechanical			2 Customer	0	0	0	0	0	0	0	0	0	0	0
466	Corporate Management - O&M			4 Revenue	0	0	0	0	0	0	0	0	0	0	0
467	Total Regulatory Expenses				0	0	0	0	0	0	0	0	0	0	0
468															
469	Miscellaneous General Expenses		930.2												
470	Corporate Management - Non O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	0
471	Corporate Management - O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	0
472	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0	0	0
473	Operations, Engineering, & Mechanical			1 Demand	0	0	0	0	0	0	0	0	0	0	0
474	Corporate Management - Non O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	0
475	Corporate Management - O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	0
476	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0	0	0
477	Operations, Engineering, & Mechanical			2 Customer	0	0	0	0	0	0	0	0	0	0	0
478	Corporate Management - O&M			4 Revenue	0	0	0	0	0	0	0	0	0	0	0
479	Total Miscellaneous General Expenses				0	0	0	0	0	0	0	0	0	0	0
480															

Exhibit (RM/EA-1)
 Schedule 3
 Workbook
 Transmission NGS
 Page 9

A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year										National Fuel Gas Distribution Corporation				
5	M.E./Customer Component										New York Division				
6	Peak										Cost of Service Study - Total Company				
7	Proposed Rates										Proposed Rates				
8											Twelve Months Ending December 31, 2008				
9											Natural Gas Supply Service				
10															
11															
12	TRANSMISSION FUNCTION		FERC	Classification		Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen	
13	Accounts		931												
481	Rents		931												
482	Corporate Management - Non O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	
483	Corporate Management - O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	
484	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0	0	
485	Operations, Engineering, & Mechanical			1 Demand	0	0	0	0	0	0	0	0	0	0	
486	Corporate Management - Non O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	
487	Corporate Management - O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	
488	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0	0	
489	Operations, Engineering, & Mechanical			2 Customer	0	0	0	0	0	0	0	0	0	0	
490	Corporate Management - O&M			4 Revenue	0	0	0	0	0	0	0	0	0	0	
491	Total Rents				0	0	0	0	0	0	0	0	0	0	
492															
493	Maintenance General Plant		932												
494	Corporate Management - Non O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	
495	Corporate Management - O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	
496	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0	0	
497	Operations, Engineering, & Mechanical			1 Demand	0	0	0	-0	0	0	0	0	0	0	
498	Corporate Management - Non O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	
499	Corporate Management - O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	
500	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0	0	
501	Operations, Engineering, & Mechanical			2 Customer	0	0	0	0	0	0	0	0	0	0	
502	Corporate Management - O&M			4 Revenue	0	0	0	0	0	0	0	0	0	0	
503	Total Maintenance General Plant				0	0	0	0	0	0	0	0	0	0	
504															
505	Total Administrative & General														
506	Demand				0	0	0	0	0	0	0	0	0	0	
507	Customer				0	0	0	0	0	0	0	0	0	0	
508	Commodity				0	0	0	0	0	0	0	0	0	0	
509	Revenue				0	0	0	0	0	0	0	0	0	0	
510					0	0	0	0	0	0	0	0	0	0	
511															
512	Misc. Other			2 Customer	0	0	0	0	0	0	0	0	0	0	
513															
514	Summary O&M Expenses														
515	Demand				0	0	0	0	0	0	0	0	0	0	
516	Customer				0	0	0	0	0	0	0	0	0	0	
517	Commodity				0	0	0	0	0	0	0	0	0	0	
518	Revenue				0	0	0	0	0	0	0	0	0	0	
519	Total O&M Expenses				0	0	0	0	0	0	0	0	0	0	
520															

	A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year			National Fuel Gas Distribution Corporation												
5	M.E./Customer Component			New York Division												
6	Peak			Cost of Service Study - Total Company												
7	Proposed Rates			Proposed Rates												
8				Twelve Months Ending December 31, 2008												
9				Natural Gas Supply Service												
10																
11																
12	TRANSMISSION FUNCTION			<u>FERC</u>	<u>Classification</u>	<u>Total</u>	<u>SC.1</u>	<u>SC.3</u>	<u>TC.1.1</u>	<u>TC.2.0</u>	<u>TC.3.0</u>	<u>TC.4.0</u>	<u>TC.4.1</u>	<u>Cogen</u>		
521	Taxes Other Than Income															
522	Federal															
523	FICA															
524					1 Demand	0	0	0	0	0	0	0	0	0	0	0
525					2 Customer	0	0	0	0	0	0	0	0	0	0	0
526					3 Commodity	0	0	0	0	0	0	0	0	0	0	0
527					4 Revenue	0	0	0	0	0	0	0	0	0	0	0
528	Total FICA					0	0	0	0	0	0	0	0	0	0	0
529	Unemployment Compensation															
530					1 Demand	0	0	0	0	0	0	0	0	0	0	0
531					2 Customer	0	0	0	0	0	0	0	0	0	0	0
532					3 Commodity	0	0	0	0	0	0	0	0	0	0	0
533					4 Revenue	0	0	0	0	0	0	0	0	0	0	0
534	Total Unemployment Compensation					0	0	0	0	0	0	0	0	0	0	0
535	Total Federal					0	0	0	0	0	0	0	0	0	0	0
536	New York															
537	Unemployment Insurance															
538					1 Demand	0	0	0	0	0	0	0	0	0	0	0
539					2 Customer	0	0	0	0	0	0	0	0	0	0	0
540					3 Commodity	0	0	0	0	0	0	0	0	0	0	0
541					4 Revenue	0	0	0	0	0	0	0	0	0	0	0
542	Total Unemployment Insurance					0	0	0	0	0	0	0	0	0	0	0
543	Miscellaneous - Insurance Premium Tax															
544					1 Demand	0	0	0	0	0	0	0	0	0	0	0
545					2 Customer	0	0	0	0	0	0	0	0	0	0	0
546					4 Revenue	0	0	0	0	0	0	0	0	0	0	0
547	Total Miscellaneous - Insurance Premium Tax					0	0	0	0	0	0	0	0	0	0	0
548	Property Tax															
549					1 Demand	0	0	0	0	0	0	0	0	0	0	0
550					2 Customer	0	0	0	0	0	0	0	0	0	0	0
551					3 Commodity	0	0	0	0	0	0	0	0	0	0	0
552					4 Revenue	0	0	0	0	0	0	0	0	0	0	0
553	Total Property Tax					0	0	0	0	0	0	0	0	0	0	0
554	Sales Tax Company Use															
555					1 Demand	0	0	0	0	0	0	0	0	0	0	0
556					2 Customer	0	0	0	0	0	0	0	0	0	0	0
557					4 Revenue	0	0	0	0	0	0	0	0	0	0	0
558	Total Sales Tax Company Use					0	0	0	0	0	0	0	0	0	0	0
559	Total New York					0	0	0	0	0	0	0	0	0	0	0
560	Summary of Taxes Other Than Income															
561					Demand	0	0	0	0	0	0	0	0	0	0	0
562					Customer	0	0	0	0	0	0	0	0	0	0	0
563					Commodity	0	0	0	0	0	0	0	0	0	0	0
564					Revenue	0	0	0	0	0	0	0	0	0	0	0
565	Total Taxes Other Than Income					0	0	0	0	0	0	0	0	0	0	0
566																

	A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year			National Fuel Gas Distribution Corporation												
5	M.E./Customer Component			New York Division												
6	Peak			Cost of Service Study - Total Company												
7	Proposed Rates			Proposed Rates												
8				Twelve Months Ending December 31, 2008												
9				Natural Gas Supply Service												
10																
11				FERC												
12	TRANSMISSION FUNCTION			Accounts	Classification	Total	SC.1	SC.3	TC.1.1	TC.2.0	TC.3.0	TC.4.0	TC.4.1	Cogen		
567	Federal/State Income Tax			409		0	0	0	0	0	0	0	0	0	0	0
568	Operating Revenue					0	0	0	0	0	0	0	0	0	0	0
569	Operating Deductions					0	0	0	0	0	0	0	0	0	0	0
570	O&M Expenses			401, 402		0	0	0	0	0	0	0	0	0	0	0
571	Depreciation Expense			403		0	0	0	0	0	0	0	0	0	0	0
572	Taxes Other Than Income			408		0	0	0	0	0	0	0	0	0	0	0
573	Negative Net Salvage					0	0	0	0	0	0	0	0	0	0	0
574	Total Operating Deductions					0	0	0	0	0	0	0	0	0	0	0
575	Operating Income Before Income Taxes					0	0	0	0	0	0	0	0	0	0	0
576	Adjustments for Tax Purposes					0	0	0	0	0	0	0	0	0	0	0
577	Interest Charges					0	0	0	0	0	0	0	0	0	0	0
578	Cost of Retiring Property					0	0	0	0	0	0	0	0	0	0	0
579	Additional State Income Tax Depr.					0	0	0	0	0	0	0	0	0	0	0
580	Meals/Entertainment					0	0	0	0	0	0	0	0	0	0	0
581	Contributions in Aid of Construction					0	0	0	0	0	0	0	0	0	0	0
582	Bad Debts - Net					0	0	0	0	0	0	0	0	0	0	0
583	Capitalized Overheads					0	0	0	0	0	0	0	0	0	0	0
584	Total Adjustments for Tax Purposes					0	0	0	0	0	0	0	0	0	0	0
585	New York Taxable Income					0	0	0	0	0	0	0	0	0	0	0
586	Total State Income Tax @			7.50%		0	0	0	0	0	0	0	0	0	0	0
587	FIT Adjustments					0	0	0	0	0	0	0	0	0	0	0
588	Federal Taxable Income					0	0	0	0	0	0	0	0	0	0	0
589	Total Federal Income Tax @			35.00%		0	0	0	0	0	0	0	0	0	0	0
590	Other Tax Adjustment					0	0	0	0	0	0	0	0	0	0	0
591	Investment Tax Credit					0	0	0	0	0	0	0	0	0	0	0
592	Deferred Income Taxes - Liberalized Depr.					0	0	0	0	0	0	0	0	0	0	0
593						0	0	0	0	0	0	0	0	0	0	0

	A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year			National Fuel Gas Distribution Corporation												
5	M.E./Customer Component			New York Division												
6	Peak			Cost of Service Study - Total Company												
7	Proposed Rates			Proposed Rates												
8				Twelve Months Ending December 31, 2008												
9				Natural Gas Supply Service												
10																
11																
12	TRANSMISSION FUNCTION			<u>FERC</u>	<u>Classification</u>	<u>Total</u>	<u>SC.1</u>	<u>SC.3</u>	<u>TC.1.1</u>	<u>TC.2.0</u>	<u>TC.3.0</u>	<u>TC.4.0</u>	<u>TC.4.1</u>	<u>Cogen</u>		
594	Summary															
595	Utility Operating Income															
596	Total Operating Revenue			0	0	0	0	0	0	0	0	0	0	0	0	0
597	Operating Income Deductions															
598	O&M Expenses															
599	Demand			0	0	0	0	0	0	0	0	0	0	0	0	0
600	Customer			0	0	0	0	0	0	0	0	0	0	0	0	0
601	Commodity			0	0	0	0	0	0	0	0	0	0	0	0	0
602	Revenue			0	0	0	0	0	0	0	0	0	0	0	0	0
603	Total O&M Expense			0	0	0	0	0	0	0	0	0	0	0	0	0
604	Depreciation Expense															
605	Demand			0	0	0	0	0	0	0	0	0	0	0	0	0
606	Customer			0	0	0	0	0	0	0	0	0	0	0	0	0
607	Commodity			0	0	0	0	0	0	0	0	0	0	0	0	0
608	Revenue			0	0	0	0	0	0	0	0	0	0	0	0	0
609	Total Depreciation Expense			0	0	0	0	0	0	0	0	0	0	0	0	0
610	Negative Net Salvage			0	0	0	0	0	0	0	0	0	0	0	0	0
611	Taxes Other Than Income															
612	Demand			0	0	0	0	0	0	0	0	0	0	0	0	0
613	Customer			0	0	0	0	0	0	0	0	0	0	0	0	0
614	Commodity			0	0	0	0	0	0	0	0	0	0	0	0	0
615	Revenue			0	0	0	0	0	0	0	0	0	0	0	0	0
616	Total Taxes Other Than Income			0	0	0	0	0	0	0	0	0	0	0	0	0
617	Federal/State Income Taxes			0	0	0	0	0	0	0	0	0	0	0	0	0
618	Investment Tax Credit			0	0	0	0	0	0	0	0	0	0	0	0	0
619	Deferred Income Taxes - Liberalized Depr.			0	0	0	0	0	0	0	0	0	0	0	0	0
620	Total Operating Revenue Deductions			0	0	0	0	0	0	0	0	0	0	0	0	0
621	Utility Operating Income			0	0	0	0	0	0	0	0	0	0	0	0	0
622	Rate Base															
623	Gas Plant In Service															
624	Demand			0	0	0	0	0	0	0	0	0	0	0	0	0
625	Customer			0	0	0	0	0	0	0	0	0	0	0	0	0
626	Commodity			0	0	0	0	0	0	0	0	0	0	0	0	0
627	Revenue			0	0	0	0	0	0	0	0	0	0	0	0	0
628	Total Gas Plant in Service			0	0	0	0	0	0	0	0	0	0	0	0	0
629	Accumulated Reserve for Depreciation															
630	Demand			0	0	0	0	0	0	0	0	0	0	0	0	0
631	Customer			0	0	0	0	0	0	0	0	0	0	0	0	0
632	Commodity			0	0	0	0	0	0	0	0	0	0	0	0	0
633	Revenue			0	0	0	0	0	0	0	0	0	0	0	0	0
634	Total Reserve for Depreciation			0	0	0	0	0	0	0	0	0	0	0	0	0
635	Net Plant			0	0	0	0	0	0	0	0	0	0	0	0	0

	A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year											National Fuel Gas Distribution Corporation				
5	M.E./Customer Component											New York Division				
6	Peak											Cost of Service Study - Total Company				
7	Proposed Rates											Proposed Rates				
8												Twelve Months Ending December 31, 2008				
9												Natural Gas Supply Service				
10																
11																
12	TRANSMISSION FUNCTION			FERC Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen		
636	Working Capital					0	0	0	0	0	0	0	0	0		
637	Demand					0	0	0	0	0	0	0	0	0		
638	Customer					0	0	0	0	0	0	0	0	0		
639	Commodity					0	0	0	0	0	0	0	0	0		
640	Revenue					0	0	0	0	0	0	0	0	0		
641	Total Working Capital					0	0	0	0	0	0	0	0	0		
642	Other					0	0	0	0	0	0	0	0	0		
643	Deferred Income Taxes															
644	Demand					0	0	0	0	0	0	0	0	0		
645	Customer					0	0	0	0	0	0	0	0	0		
646	Commodity					0	0	0	0	0	0	0	0	0		
647	Revenue					0	0	0	0	0	0	0	0	0		
648	Total Deferred Income Taxes					0	0	0	0	0	0	0	0	0		
649	Deferred Income Taxes - ITC															
650	Demand					0	0	0	0	0	0	0	0	0		
651	Customer					0	0	0	0	0	0	0	0	0		
652	Commodity					0	0	0	0	0	0	0	0	0		
653	Revenue					0	0	0	0	0	0	0	0	0		
654	Total Deferred Income Taxes - ITC					0	0	0	0	0	0	0	0	0		
655	Deferred NY PSC Assessment															
656	Demand					0	0	0	0	0	0	0	0	0		
657	Customer					0	0	0	0	0	0	0	0	0		
658	Revenue					0	0	0	0	0	0	0	0	0		
659	Total Deferred NY PSC Assessment					0	0	0	0	0	0	0	0	0		
660	Deferred RD&D					0	0	0	0	0	0	0	0	0		
661	Deferred Site Remediation Costs															
662	Demand					0	0	0	0	0	0	0	0	0		
663	Customer					0	0	0	0	0	0	0	0	0		
664	Total Deferred Site Remediation Costs					0	0	0	0	0	0	0	0	0		
665	TRA Impacts - Uncollectibles					0	0	0	0	0	0	0	0	0		
666	Elimination of Reorganization Costs per C27934					0	0	0	0	0	0	0	0	0		
667	Internal Pension Reserve															
668	Demand					0	0	0	0	0	0	0	0	0		
669	Customer					0	0	0	0	0	0	0	0	0		
670	Commodity					0	0	0	0	0	0	0	0	0		
671	Revenue					0	0	0	0	0	0	0	0	0		
672	Internal Pension Reserve					0	0	0	0	0	0	0	0	0		
673	Earnings Base in Excess of Capitalization															
674	Demand					0	0	0	0	0	0	0	0	0		
675	Customer					0	0	0	0	0	0	0	0	0		
676	Commodity					0	0	0	0	0	0	0	0	0		
677	Revenue					0	0	0	0	0	0	0	0	0		
678	Earnings Base in Excess of Capitalization					0	0	0	0	0	0	0	0	0		
679	Net Rate Base					0	0	0	0	0	0	0	0	0		
680																
681	Return Earned					0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		
682																
683	Utilized Rate of Return					0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		
684	END TRANSMISSION FUNCTION															

	A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year			National Fuel Gas Distribution Corporation												
5	M.E./Customer Component			New York Division												
6	Peak			Cost of Service Study - Total Company												
7	Proposed Rates			Proposed Rates												
8				Twelve Months Ending December 31, 2008												
9				Billing and Payment Service												
10																
11																
12	TRANSMISSION FUNCTION			<u>FERC</u>	<u>Classification</u>	<u>Total</u>	<u>SC 1</u>	<u>SC 3</u>	<u>TC 1.1</u>	<u>TC 2.0</u>	<u>TC 3.0</u>	<u>TC 4.0</u>	<u>TC 4.1</u>	<u>Cogen</u>		
13				<u>Accounts</u>												
14	Gas Plant in Service			101												
15	Production Plant			325-338	1 Demand	0	0	0	0	0	0	0	0	0	0	0
16																
17	Transmission Plant			365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0
18	Transmission Plant			365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0
19																
20	Distribution Plant															
21	Land			374.1	1 Demand	0	0	0	0	0	0	0	0	0	0	0
22	Land Rights			374.2	1 Demand	0	0	0	0	0	0	0	0	0	0	0
23	Structures & Improvements			375	1 Demand	0	0	0	0	0	0	0	0	0	0	0
24	Mains (Other)			376	1 Demand	0	0	0	0	0	0	0	0	0	0	0
25	Mains (>4")			376	1 Demand	0	0	0	0	0	0	0	0	0	0	0
26	Mains (Remaining)			376	1 Demand	0	0	0	0	0	0	0	0	0	0	0
27	Compressor Station Equipment			377	1 Demand	0	0	0	0	0	0	0	0	0	0	0
28	Industrial M&R Station Equipment			385	1 Demand	0	0	0	0	0	0	0	0	0	0	0
29	Other			387	1 Demand	0	0	0	0	0	0	0	0	0	0	0
30	Land Rights			374.2	2 Customer	0	0	0	0	0	0	0	0	0	0	0
31	Mains			376	2 Customer	0	0	0	0	0	0	0	0	0	0	0
32	M&R Station Equipment			378	2 Customer	0	0	0	0	0	0	0	0	0	0	0
33	Services			380	2 Customer	0	0	0	0	0	0	0	0	0	0	0
34	Meters			381	2 Customer	0	0	0	0	0	0	0	0	0	0	0
35	Meter Installations			382	2 Customer	0	0	0	0	0	0	0	0	0	0	0
36	House Regulators			383	2 Customer	0	0	0	0	0	0	0	0	0	0	0
37	House Regulators Installations			384	2 Customer	0	0	0	0	0	0	0	0	0	0	0
38	Other			387	2 Customer	0	0	0	0	0	0	0	0	0	0	0
39	Total Distribution - Demand					0	0	0	0	0	0	0	0	0	0	0
40	Total Distribution - Customer					0	0	0	0	0	0	0	0	0	0	0
41	Total Distribution					0	0	0	0	0	0	0	0	0	0	0
42																
43	General Plant			389-399												
44	Demand - Delivery				1 Demand	0	0	0	0	0	0	0	0	0	0	0
45	Demand - Supply				1 Demand	0	0	0	0	0	0	0	0	0	0	0
46	Customer				2 Customer	0	0	0	0	0	0	0	0	0	0	0
47	Commodity				3 Commodity	0	0	0	0	0	0	0	0	0	0	0
48	Revenue				4 Revenue	0	0	0	0	0	0	0	0	0	0	0
49	Total General					0	0	0	0	0	0	0	0	0	0	0
50																
51	Intangible Plant			301-303												
52	Demand				1 Demand	0	0	0	0	0	0	0	0	0	0	0
53	Customer				2 Customer	0	0	0	0	0	0	0	0	0	0	0
54	Total Intangible					0	0	0	0	0	0	0	0	0	0	0
55																
56	Plant in Service Summary															
57	Demand Related				1	0	0	0	0	0	0	0	0	0	0	0
58	Customer Related				2	0	0	0	0	0	0	0	0	0	0	0
59	Commodity Related				3	0	0	0	0	0	0	0	0	0	0	0
60	Revenue Related				4	0	0	0	0	0	0	0	0	0	0	0
61																
62	Total Gas Plant in Service					0	0	0	0	0	0	0	0	0	0	0
63																

	A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	National Fuel Gas Distribution Corporation															
5	New York Division															
6	Cost of Service Study - Total Company															
7	Proposed Rates															
8	Twelve Months Ending December 31, 2008															
9	Billing and Payment Service															
10																
11																
12	TRANSMISSION FUNCTION															
13		FERC	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen				
14	Accumulated Reserve for Depreciation	108														
15	Production Plant	325-338	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
16																
17	Transmission Plant	365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
18	Transmission Plant	365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
19																
20	Distribution Plant															
21	Land	374.1	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Land Rights	374.2	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Structures & Improvements	375	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Mains	376	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Mains (Other)	376	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Compressor Station Equipment	377	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Industrial M&R Station Equipment	385	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Other	387	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
29	Land Rights	374.2	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
30	Mains	376	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
31	M&R Station Equipment	378	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
32	Services	380	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
33	Meters	381	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
34	Meter Installations	382	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
35	House Regulators	383	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
36	House Regulators Installations	384	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Other	387	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
38	Total Distribution - Demand			0	0	0	0	0	0	0	0	0	0	0	0	0
39	Total Distribution - Customer			0	0	0	0	0	0	0	0	0	0	0	0	0
40	Total Distribution			0	0	0	0	0	0	0	0	0	0	0	0	0
41																
42	General Plant	389-399														
43	Demand - Delivery		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
44	Demand - Supply		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
45	Customer		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
46	Commodity		3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0	0
47	Revenue		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
48	Total General			0	0	0	0	0	0	0	0	0	0	0	0	0
49																
50	Intangible Plant	301-303														
51	Demand		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
52	Customer		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
53	Total Intangible			0	0	0	0	0	0	0	0	0	0	0	0	0
54																
55	Accumulated Reserve for Depreciation Summary															
56	Demand Related		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
57	Customer Related		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
58	Commodity Related		3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0	0
59	Revenue Related		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
60																
61	Total Accumulated Reserve for Depreciation			0	0	0	0	0	0	0	0	0	0	0	0	0
62																

	A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year	National Fuel Gas Distribution Corporation														
5	M.E./Customer Component	New York Division														
6	Peak	Cost of Service Study - Total Company														
7	Proposed Rates	Proposed Rates														
8		Twelve Months Ending December 31, 2008														
9		Billing and Payment Service														
10																
11		FERC														
12	TRANSMISSION FUNCTION	Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen				
113	Depreciation Expense	403														
114	Production Plant	325-338	1 Demand	0	0	0	0	0	0	0	0	0				
115																
116	Transmission Plant	365-369	1 Demand	0	0	0	0	0	0	0	0	0				
117	Transmission Plant	365-369	1 Demand	0	0	0	0	0	0	0	0	0				
118																
119	Distribution Plant															
120	Land	374.1	1 Demand	0	0	0	0	0	0	0	0	0				
121	Land Rights	374.2	1 Demand	0	0	0	0	0	0	0	0	0				
122	Structures & Improvements	375	1 Demand	0	0	0	0	0	0	0	0	0				
123	Mains	376	1 Demand	0	0	0	0	0	0	0	0	0				
124	Mains (Other)	376	1 Demand	0	0	0	0	0	0	0	0	0				
125	Compressor Station Equipment	377	1 Demand	0	0	0	0	0	0	0	0	0				
126	Industrial M&R Station Equipment	385	1 Demand	0	0	0	0	0	0	0	0	0				
127	Other	387	1 Demand	0	0	0	0	0	0	0	0	0				
128	Land Rights	374.2	2 Customer	0	0	0	0	0	0	0	0	0				
129	Mains	376	2 Customer	0	0	0	0	0	0	0	0	0				
130	M&R Station Equipment	378	2 Customer	0	0	0	0	0	0	0	0	0				
131	Services	380	2 Customer	0	0	0	0	0	0	0	0	0				
132	Meters	381	2 Customer	0	0	0	0	0	0	0	0	0				
133	Meter Installations	382	2 Customer	0	0	0	0	0	0	0	0	0				
134	House Regulators	383	2 Customer	0	0	0	0	0	0	0	0	0				
135	House Regulators Installations	384	2 Customer	0	0	0	0	0	0	0	0	0				
136	Other	387	2 Customer	0	0	0	0	0	0	0	0	0				
137	Total Distribution - Demand			0	0	0	0	0	0	0	0	0				
138	Total Distribution - Customer			0	0	0	0	0	0	0	0	0				
139	Total Distribution			0	0	0	0	0	0	0	0	0				
140																
141	General Plant	389-399														
142	Demand - Delivery		1 Demand	0	0	0	0	0	0	0	0	0				
143	Demand - Supply		1 Demand	0	0	0	0	0	0	0	0	0				
144	Customer		2 Customer	0	0	0	0	0	0	0	0	0				
145	Commodity		3 Commodity	0	0	0	0	0	0	0	0	0				
146	Revenue		4 Revenue	0	0	0	0	0	0	0	0	0				
147	Total General			0	0	0	0	0	0	0	0	0				
148																
149	Intangible Plant	301-303														
150	Demand		1 Demand	0	0	0	0	0	0	0	0	0				
151	Customer		2 Customer	0	0	0	0	0	0	0	0	0				
152	Total Intangible			0	0	0	0	0	0	0	0	0				
153																
154	Depreciation Summary															
155	Demand Related		1 Demand	0	0	0	0	0	0	0	0	0				
156	Customer Related		2 Customer	0	0	0	0	0	0	0	0	0				
157	Commodity Related		3 Commodity	0	0	0	0	0	0	0	0	0				
158	Revenue Related		4 Revenue	0	0	0	0	0	0	0	0	0				
159																
160	Total Depreciation Expense			0	0	0	0	0	0	0	0	0				
161																

	A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK														
4	Rate Year															National Fuel Gas Distribution Corporation														
5	M.E./Customer Component															New York Division														
6	Peak															Cost of Service Study - Total Company														
7	Proposed Rates															Proposed Rates														
8																Twelve Months Ending December 31, 2008														
9																Billing and Payment Service														
10																														
11																FERC														
12	TRANSMISSION FUNCTION															Accounts														
162	Working Capital															Classification														
163	Cash															Total														
164	1/8 O&M calculation															SC 1														
165	1/8 O&M calculation															SC 3														
166	1/8 O&M calculation															TC 1.1														
167	1/8 O&M calculation															TC 2.0														
168	Total Cash Working Capital															TC 3.0														
169	Prepayments															TC 4.0														
170	Taxes - Demand															TC 4.1														
171	Taxes - Customer															Cogen														
172	Taxes - Commodity																													
173	Other Insurance - Demand																													
174	Other Insurance - Customer																													
175	Other Insurance - Revenue																													
176	AGA Dues - Demand																													
177	AGA Dues - Customer																													
178	AGA Dues - Revenue																													
179	Total Prepayments																													
180	Material & Supplies																													
181	Valves																													
182	Valves																													
183	Regulators - Dom & Ind.																													
184	Meter & Service Risers																													
185	Pipe - Services & Mains																													
186	Pipe - Services & Mains																													
187	Total Material & Supplies																													
188	Gas Storage Inventory																													
189	Summary of Working Capital																													
190	Demand																													
191	Customer																													
192	Commodity																													
193	Revenue																													
194	Total Working Capital																													
195																														
196	Other																													
197	Deferred Income Taxes - Demand																													
198	Deferred Income Taxes - Customer																													
199	Deferred Income Taxes - Commodity																													
200	Deferred Income Taxes - Revenue																													
201	Deferred Income Taxes - ITC Demand																													
202	Deferred Income Taxes - ITC Customer																													
203	Deferred Income Taxes - ITC Commodity																													
204	Deferred Income Taxes - ITC Revenue																													
205	Deferred NY PSC Assessment - Demand																													
206	Deferred NY PSC Assessment - Customer																													
207	Deferred NY PSC Assessment - Revenue																													
208	Deferred RD&D																													
209	Deferred Site Remediation Costs - Demand																													
210	Deferred Site Remediation Costs - Customer																													
211	TRA Impacts - Uncollectibles																													
212	Elimination of Reorganization Costs per C27934																													
213	Internal Pension Reserve - Demand																													
214	Internal Pension Reserve - Customer																													
215	Internal Pension Reserve - Commodity																													
216	Internal Pension Reserve - Revenue																													
217	Earnings Base in Excess of Capitalization - Demand																													
218	Earnings Base in Excess of Capitalization - Customer																													
219	Earnings Base in Excess of Capitalization - Commodity																													
220	Earnings Base in Excess of Capitalization - Revenue																													
221																														
222																														

	A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year			National Fuel Gas Distribution Corporation												
5	M.E./Customer Component			New York Division												
6	Peak			Cost of Service Study - Total Company												
7	Proposed Rates			Proposed Rates												
8				Twelve Months Ending December 31, 2008												
9				Billing and Payment Service												
10																
11				FERC												
12	TRANSMISSION FUNCTION			Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen		
223	Operating Revenues			400												
224	Revenues - Supply Function			480-481, 489		0	0	0	0	0	0	0	0	0	0	0
225	Revenues - Delivery Function					0	0	0	0	0	0	0	0	0	0	0
226	Revenues - Billing Function					0	0	0	0	0	0	0	0	0	0	0
227	Other Operating Revenues															
228	Late Payment Charges - Supply			487		0	0	0	0	0	0	0	0	0	0	0
229	Late Payment Charges - Delivery			487		0	0	0	0	0	0	0	0	0	0	0
230	Late Payment Charges - Billing			487		0	0	0	0	0	0	0	0	0	0	0
231	Bill Insert Revenues			495		0	0	0	0	0	0	0	0	0	0	0
232	Misc. Other Revenue			495		0	0	0	0	0	0	0	0	0	0	0
233	Sale of Inventory Materials			495		0	0	0	0	0	0	0	0	0	0	0
234	Sales Tax			495	1 Demand	0	0	0	0	0	0	0	0	0	0	0
235	Sales Tax			495	2 Customer	0	0	0	0	0	0	0	0	0	0	0
236	Sales Tax			495	3 Commodity	0	0	0	0	0	0	0	0	0	0	0
237	Sales Tax			495	4 Revenue	0	0	0	0	0	0	0	0	0	0	0
238	Total Other Operating Revenue					0	0	0	0	0	0	0	0	0	0	0
239																
240	Total Operating Revenue					0	0	0	0	0	0	0	0	0	0	0
241																

	A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year			National Fuel Gas Distribution Corporation												
5	M.E./Customer Component			New York Division												
6	Peak			Cost of Service Study - Total Company												
7	Proposed Rates			Proposed Rates												
8				Twelve Months Ending December 31, 2008												
9				Billing and Payment Service												
10																
11				FERC												
12	TRANSMISSION FUNCTION			Accounts	Classification	Total	SC.1	SC.3	TC.1.1	TC.2.0	TC.3.0	TC.4.0	TC.4.1	Cogen		
242	Direct Labor Expense			401,402												
243	Natural Gas Production			750-769	1 Demand	0	0	0	0	0	0	0	0	0	0	0
244																
245	Other Gas Supply			807.1-813	3 Commodity	0	0	0	0	0	0	0	0	0	0	0
246																
247	Transmission			850-867	1 Demand	0	0	0	0	0	0	0	0	0	0	0
248																
249	Distribution															
250	Load Dispatching			871	1 Demand	0	0	0	0	0	0	0	0	0	0	0
251	Mains & Services			874	1 Demand	0	0	0	0	0	0	0	0	0	0	0
252	Structures & Improvements			886	1 Demand	0	0	0	0	0	0	0	0	0	0	0
253	Mains Maintenance			887	1 Demand	0	0	0	0	0	0	0	0	0	0	0
254	Services Maintenance			887	1 Demand	0	0	0	0	0	0	0	0	0	0	0
255	Compressor Station Equip Maint			888	1 Demand	0	0	0	0	0	0	0	0	0	0	0
256	Compressor Station Equipment			872,888	1 Demand	0	0	0	0	0	0	0	0	0	0	0
257	Meas. & Regulator - General			875,889	1 Demand	0	0	0	0	0	0	0	0	0	0	0
258	Meas. & Regulator - Industrial			876,890	1 Demand	0	0	0	0	0	0	0	0	0	0	0
259	Meas. & Regulator - City			877,891	1 Demand	0	0	0	0	0	0	0	0	0	0	0
260	Maint of Other Equipment			894	1 Demand	0	0	0	0	0	0	0	0	0	0	0
261	Supervision & Engineering			870,885	1 Demand	0	0	0	0	0	0	0	0	0	0	0
262	Other Distribution Expense			880	1 Demand	0	0	0	0	0	0	0	0	0	0	0
263	Mains & Services			874	2 Customer	0	0	0	0	0	0	0	0	0	0	0
264	Mains Maintenance			887	2 Customer	0	0	0	0	0	0	0	0	0	0	0
265	Services Maintenance			887	2 Customer	0	0	0	0	0	0	0	0	0	0	0
266	Meters & House Regulators			878,893	2 Customer	0	0	0	0	0	0	0	0	0	0	0
267	Customer Installations				2 Customer	0	0	0	0	0	0	0	0	0	0	0
268	Maint of Other Equipment			894	2 Customer	0	0	0	0	0	0	0	0	0	0	0
269	Supervision & Engineering			870,885	2 Customer	0	0	0	0	0	0	0	0	0	0	0
270	Other Distribution Expense			880	2 Customer	0	0	0	0	0	0	0	0	0	0	0
271	Total Distribution - Demand					0	0	0	0	0	0	0	0	0	0	0
272	Total Distribution - Customer					0	0	0	0	0	0	0	0	0	0	0
273	Total Distribution					0	0	0	0	0	0	0	0	0	0	0
274																
275	Customer Accounts															
276	Meter Reading			902	2 Customer	0	0	0	0	0	0	0	0	0	0	0
277	Customer Record & Collections			903	2 Customer	0	0	0	0	0	0	0	0	0	0	0
278	Customer Record & Collections			903	4 Revenue	0	0	0	0	0	0	0	0	0	0	0
279	Miscellaneous Customer Accounts			905	2 Customer	0	0	0	0	0	0	0	0	0	0	0
280	Supervision			901	2 Customer	0	0	0	0	0	0	0	0	0	0	0
281	Supervision			901	4 Revenue	0	0	0	0	0	0	0	0	0	0	0
282	Total Customer Accounts - Customer					0	0	0	0	0	0	0	0	0	0	0
283	Total Customer Accounts - Revenue					0	0	0	0	0	0	0	0	0	0	0
284	Total Customer Accounts					0	0	0	0	0	0	0	0	0	0	0
285																
286	Customer Service			909-913												
287	Customer Service				2 Customer	0	0	0	0	0	0	0	0	0	0	0
288	Transportation Administration				2 Customer	0	0	0	0	0	0	0	0	0	0	0
289	Total Customer Service					0	0	0	0	0	0	0	0	0	0	0
290																
291	Summary of Direct Labor Expense															
292	Demand					0	0	0	0	0	0	0	0	0	0	0
293	Customer					0	0	0	0	0	0	0	0	0	0	0
294	Commodity					0	0	0	0	0	0	0	0	0	0	0
295	Revenue					0	0	0	0	0	0	0	0	0	0	0
296																
297	Total Direct Labor Expense					0	0	0	0	0	0	0	0	0	0	0
298																

	A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year	National Fuel Gas Distribution Corporation														
5	M.E./Customer Component	New York Division														
6	Peak	Cost of Service Study - Total Company														
7	Proposed Rates	Proposed Rates														
8		Twelve Months Ending December 31, 2008														
9		Billing and Payment Service														
10																
11			FERC													
12	TRANSMISSION FUNCTION	Accounts	Classification	Total	SC.1	SC.3	TC.1.1	TC.2.0	TC.3.0	TC.4.0	TC.4.1	Cogen				
299	Operation and Maintenance Expense	401,402														
300	Natural Gas Production	750-769	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
301																
302	Purchase Gas Expense - Supply	401,999	3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0	0
303	Purchase Gas Expense - Delivery	401,999	3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0	0
304	Other Gas Supply Expense - Supply	807.1-813	3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0	0
305	Other Gas Supply Expense - Delivery	807.1-813	3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0	0
306	Gas for Utility Operation	807.1-813	3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0	0
307	Total Other Gas Supply			0	0	0	0	0	0	0	0	0	0	0	0	0
308																
309	Transmission	850-867	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
310																
311	Distribution															
312	Load Dispatching	871	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
313	Compressor Station Equipment	872	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
314	Mains & Services	874	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
315	Structures & Improvements	886	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
316	Mains Maintenance	887	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
317	Compressor Station Equip Maint	888	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
318	Maint of Other Equipment	894	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
319	Meas. & Regulator - General	875,889	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
320	Meas. & Regulator - Industrial	876,890	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
321	Meas. & Regulator - City	877,891	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
322	Services Maintenance	892,892.10	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
323	Supervision & Engineering	870,885	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
324	Rents	881	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
325	Other Distribution Expense	890	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
326	Mains & Services	874	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
327	Customer Installations	879	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
328	Mains Maintenance	887	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
329	Maint of Other Equipment	894	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
330	Meters & House Regulators	878,893	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
331	Services Maintenance	893,893.10	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
332	Supervision & Engineering	870,885	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
333	Rents	881	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
334	Other Distribution Expense	880	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
335	Total Distribution - Demand			0	0	0	0	0	0	0	0	0	0	0	0	0
336	Total Distribution - Customer			0	0	0	0	0	0	0	0	0	0	0	0	0
337	Total Distribution			0	0	0	0	0	0	0	0	0	0	0	0	0
338																
339	Customer Accounts															
340	Meter Reading	902	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
341	Customer Record & Collections	903	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
342	Customer Record & Collections	903	4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
343	Uncollectible Accounts - Supply	904	4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
344	Uncollectible Accounts - Delivery	904	4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
345	Uncollectible Accounts - Billing	904	4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
346	Miscellaneous Customer Accounts	905	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
347	Supervision	901	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
348	Supervision	901	4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
349	Total Customer Accounts - Customer			0	0	0	0	0	0	0	0	0	0	0	0	0
350	Total Customer Accounts - Revenue			0	0	0	0	0	0	0	0	0	0	0	0	0
351	Total Customer Accounts			0	0	0	0	0	0	0	0	0	0	0	0	0
352																
353	Customer Service	909-913														
354	Customer Service		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
355	Transportation Administration		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
356	Total Customer Service			0	0	0	0	0	0	0	0	0	0	0	0	0
357																
358	Sales Promotion		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
359																

Exhibit (RMFA-1)
 Schedule 4
 Worksheet
 Transmission Billing and Payment
 Page 7

	A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK	
4	Rate Year										National Fuel Gas Distribution Corporation						
5	M.E./Customer Component										New York Division						
6	Peak										Cost of Service Study - Total Company						
7	Proposed Rates										Proposed Rates						
8											Twelve Months Ending December 31, 2008						
9											Billing and Payment Service						
10																	
11																	
12	TRANSMISSION FUNCTION			FERC	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	CoGen			
360	Administrative & General Expenses																
361	A&G Salaries			920													
362	Corporate Management - Non O&M				1 Demand	0	0	0	0	0	0	0	0	0	0	0	
363	Corporate Management - O&M				1 Demand	0	0	0	0	0	0	0	0	0	0	0	
364	Consumer Services				1 Demand	0	0	0	0	0	0	0	0	0	0	0	
365	Operations, Engineering, & Mechanical				1 Demand	0	0	0	0	0	0	0	0	0	0	0	
366	Corporate Management - Non O&M				2 Customer	0	0	0	0	0	0	0	0	0	0	0	
367	Corporate Management - O&M				2 Customer	0	0	0	0	0	0	0	0	0	0	0	
368	Consumer Services				2 Customer	0	0	0	0	0	0	0	0	0	0	0	
369	Operations, Engineering, & Mechanical				2 Customer	0	0	0	0	0	0	0	0	0	0	0	
370	Corporate Management - O&M				4 Revenue	0	0	0	0	0	0	0	0	0	0	0	
371	Total A&G Salaries					0	0	0	0	0	0	0	0	0	0	0	
372																	
373	Office Supplies & Expenses			921													
374	Corporate Management - Non O&M				1 Demand	0	0	0	0	0	0	0	0	0	0	0	
375	Corporate Management - O&M				1 Demand	0	0	0	0	0	0	0	0	0	0	0	
376	Consumer Services				1 Demand	0	0	0	0	0	0	0	0	0	0	0	
377	Operations, Engineering, & Mechanical				1 Demand	0	0	0	0	0	0	0	0	0	0	0	
378	Corporate Management - Non O&M				2 Customer	0	0	0	0	0	0	0	0	0	0	0	
379	Corporate Management - O&M				2 Customer	0	0	0	0	0	0	0	0	0	0	0	
380	Consumer Services				2 Customer	0	0	0	0	0	0	0	0	0	0	0	
381	Operations, Engineering, & Mechanical				2 Customer	0	0	0	0	0	0	0	0	0	0	0	
382	Corporate Management - O&M				4 Revenue	0	0	0	0	0	0	0	0	0	0	0	
383	Total Outside Services					0	0	0	0	0	0	0	0	0	0	0	
384																	
385	Administrative Exp. Transferred - Credit			922													
386	Corporate Management - Non O&M				1 Demand	0	0	0	0	0	0	0	0	0	0	0	
387	Corporate Management - O&M				1 Demand	0	0	0	0	0	0	0	0	0	0	0	
388	Consumer Services				1 Demand	0	0	0	0	0	0	0	0	0	0	0	
389	Operations, Engineering, & Mechanical				1 Demand	0	0	0	0	0	0	0	0	0	0	0	
390	Corporate Management - Non O&M				2 Customer	0	0	0	0	0	0	0	0	0	0	0	
391	Corporate Management - O&M				2 Customer	0	0	0	0	0	0	0	0	0	0	0	
392	Consumer Services				2 Customer	0	0	0	0	0	0	0	0	0	0	0	
393	Operations, Engineering, & Mechanical				2 Customer	0	0	0	0	0	0	0	0	0	0	0	
394	Corporate Management - O&M				4 Revenue	0	0	0	0	0	0	0	0	0	0	0	
395	Total Administrative Exp. Transferred - Credit					0	0	0	0	0	0	0	0	0	0	0	
396																	
397	Outside Services Employed			923													
398	Corporate Management - Non O&M				1 Demand	0	0	0	0	0	0	0	0	0	0	0	
399	Corporate Management - O&M				1 Demand	0	0	0	0	0	0	0	0	0	0	0	
400	Consumer Services				1 Demand	0	0	0	0	0	0	0	0	0	0	0	
401	Operations, Engineering, & Mechanical				1 Demand	0	0	0	0	0	0	0	0	0	0	0	
402	Corporate Management - Non O&M				2 Customer	0	0	0	0	0	0	0	0	0	0	0	
403	Corporate Management - O&M				2 Customer	0	0	0	0	0	0	0	0	0	0	0	
404	Consumer Services				2 Customer	0	0	0	0	0	0	0	0	0	0	0	
405	Operations, Engineering, & Mechanical				2 Customer	0	0	0	0	0	0	0	0	0	0	0	
406	Corporate Management - O&M				4 Revenue	0	0	0	0	0	0	0	0	0	0	0	
407	Total Outside Services Employed					0	0	0	0	0	0	0	0	0	0	0	
408																	
409	Property Insurance			924													
410	Corporate Management - Non O&M				1 Demand	0	0	0	0	0	0	0	0	0	0	0	
411	Corporate Management - O&M				1 Demand	0	0	0	0	0	0	0	0	0	0	0	
412	Consumer Services				1 Demand	0	0	0	0	0	0	0	0	0	0	0	
413	Operations, Engineering, & Mechanical				1 Demand	0	0	0	0	0	0	0	0	0	0	0	
414	Corporate Management - Non O&M				2 Customer	0	0	0	0	0	0	0	0	0	0	0	
415	Corporate Management - O&M				2 Customer	0	0	0	0	0	0	0	0	0	0	0	
416	Consumer Services				2 Customer	0	0	0	0	0	0	0	0	0	0	0	
417	Operations, Engineering, & Mechanical				2 Customer	0	0	0	0	0	0	0	0	0	0	0	
418	Corporate Management - O&M				4 Revenue	0	0	0	0	0	0	0	0	0	0	0	
419	Total Property Insurance					0	0	0	0	0	0	0	0	0	0	0	
420																	

Exhibit (RMFA-1)
 Schedule 4
 Workpaper
 Transmission Billing and Payment
 Page 8

A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year														
5	N.E./Customer Component														
6	Peak														
7	Proposed Rates														
8															
9															
10															
11															
12	National Fuel Gas Distribution Corporation New York Division Cost of Service Study - Total Company Proposed Rates Twelve Months Ending December 31, 2008 Billing and Payment Service														
			FERC												
			Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Coogan		
421	TRANSMISSION FUNCTION		925												
421	Injuries & Damages														
422	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
423	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
424	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
425	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
426	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
427	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
428	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
429	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
430	Corporate Management - O&M		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
431	Total Injuries & Damages			0	0	0	0	0	0	0	0	0	0	0	0
432															
433	Employee Pension & Benefits		926												
434	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
435	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
436	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
437	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
438	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
439	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
440	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
441	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
442	Corporate Management - O&M		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
443	Total Employee Pension & Benefits			0	0	0	0	0	0	0	0	0	0	0	0
444															
445	Franchise Requirement		927												
446	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
447	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
448	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
449	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
450	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
451	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
452	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
453	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
454	Corporate Management - O&M		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
455	Total Franchise Requirement			0	0	0	0	0	0	0	0	0	0	0	0
456															
457	Regulatory Commission Expenses		928												
458	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
459	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
460	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
461	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
462	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
463	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
464	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
465	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
466	Corporate Management - O&M		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
467	Total Regulatory Expenses			0	0	0	0	0	0	0	0	0	0	0	0
468															
469	Miscellaneous General Expenses		930.2												
470	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
471	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
472	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
473	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
474	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
475	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
476	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
477	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
478	Corporate Management - O&M		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
479	Total Miscellaneous General Expenses			0	0	0	0	0	0	0	0	0	0	0	0
480															

A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year										National Fuel Gas Distribution Corporation				
5	M.E./Customer Component										New York Division				
6	Peak										Cost of Service Study - Total Company				
7	Proposed Rates										Proposed Rates				
8											Twelve Months Ending December 31, 2008				
9											Billing and Payment Service				
10															
11															
12	TRANSMISSION FUNCTION		FERC	Classification		Total	SC.1	SC.3	TC.1.1	TC.2.0	TC.3.0	TC.4.0	TC.4.1	Conen	
481	Rents		931												
482	Corporate Management - Non O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	0
483	Corporate Management - O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	0
484	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0	0	0
485	Operations, Engineering, & Mechanical			1 Demand	0	0	0	0	0	0	0	0	0	0	0
486	Corporate Management - Non O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	0
487	Corporate Management - O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	0
488	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0	0	0
489	Operations, Engineering, & Mechanical			2 Customer	0	0	0	0	0	0	0	0	0	0	0
490	Corporate Management - O&M			4 Revenue	0	0	0	0	0	0	0	0	0	0	0
491	Total Rents				0	0	0	0	0	0	0	0	0	0	0
492															
493	Maintenance General Plant		932												
494	Corporate Management - Non O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	0
495	Corporate Management - O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	0
496	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0	0	0
497	Operations, Engineering, & Mechanical			1 Demand	0	0	0	0	0	0	0	0	0	0	0
498	Corporate Management - Non O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	0
499	Corporate Management - O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	0
500	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0	0	0
501	Operations, Engineering, & Mechanical			2 Customer	0	0	0	0	0	0	0	0	0	0	0
502	Corporate Management - O&M			4 Revenue	0	0	0	0	0	0	0	0	0	0	0
503	Total Maintenance General Plant				0	0	0	0	0	0	0	0	0	0	0
504															
505	Total Administrative & General														
506	Demand				0	0	0	0	0	0	0	0	0	0	0
507	Customer				0	0	0	0	0	0	0	0	0	0	0
508	Commodity				0	0	0	0	0	0	0	0	0	0	0
509	Revenue				0	0	0	0	0	0	0	0	0	0	0
510					0	0	0	0	0	0	0	0	0	0	0
511															
512	Misc. Other			2 Customer	0	0	0	0	0	0	0	0	0	0	0
513															
514	Summary O&M Expenses														
515	Demand				0	0	0	0	0	0	0	0	0	0	0
516	Customer				0	0	0	0	0	0	0	0	0	0	0
517	Commodity				0	0	0	0	0	0	0	0	0	0	0
518	Revenue				0	0	0	0	0	0	0	0	0	0	0
519	Total O&M Expenses				0	0	0	0	0	0	0	0	0	0	0
520															

	A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year			National Fuel Gas Distribution Corporation												
5	M.E./Customer Component			New York Division												
6	Peak			Cost of Service Study - Total Company												
7	Proposed Rates			Proposed Rates												
8				Twelve Months Ending December 31, 2008												
9				Billing and Payment Service												
10																
11																
12	TRANSMISSION FUNCTION			<u>FERC</u>	<u>Classification</u>	<u>Total</u>	<u>SC.1</u>	<u>SC.3</u>	<u>TC.1.1</u>	<u>TC.2.0</u>	<u>TC.3.0</u>	<u>TC.4.0</u>	<u>TC.4.1</u>	<u>Cogen</u>		
521	Taxes Other Than Income															
522	Federal															
523	FICA															
524			Demand		1 Demand	0	0	0	0	0	0	0	0	0	0	0
525			Customer		2 Customer	0	0	0	0	0	0	0	0	0	0	0
526			Commodity		3 Commodity	0	0	0	0	0	0	0	0	0	0	0
527			Revenue		4 Revenue	0	0	0	0	0	0	0	0	0	0	0
528	Total FICA					0	0	0	0	0	0	0	0	0	0	0
529	Unemployment Compensation															
530			Demand		1 Demand	0	0	0	0	0	0	0	0	0	0	0
531			Customer		2 Customer	0	0	0	0	0	0	0	0	0	0	0
532			Commodity		3 Commodity	0	0	0	0	0	0	0	0	0	0	0
533			Revenue		4 Revenue	0	0	0	0	0	0	0	0	0	0	0
534	Total Unemployment Compensation					0	0	0	0	0	0	0	0	0	0	0
535	Total Federal					0	0	0	0	0	0	0	0	0	0	0
536	New York															
537	Unemployment Insurance															
538			Demand		1 Demand	0	0	0	0	0	0	0	0	0	0	0
539			Customer		2 Customer	0	0	0	0	0	0	0	0	0	0	0
540			Commodity		3 Commodity	0	0	0	0	0	0	0	0	0	0	0
541			Revenue		4 Revenue	0	0	0	0	0	0	0	0	0	0	0
542	Total Unemployment Insurance					0	0	0	0	0	0	0	0	0	0	0
543	Miscellaneous - Insurance Premium Tax															
544			Demand		1 Demand	0	0	0	0	0	0	0	0	0	0	0
545			Customer		2 Customer	0	0	0	0	0	0	0	0	0	0	0
546			Revenue		4 Revenue	0	0	0	0	0	0	0	0	0	0	0
547	Total Miscellaneous - Insurance Premium Tax					0	0	0	0	0	0	0	0	0	0	0
548	Property Tax															
549			Demand		1 Demand	0	0	0	0	0	0	0	0	0	0	0
550			Customer		2 Customer	0	0	0	0	0	0	0	0	0	0	0
551			Commodity		3 Commodity	0	0	0	0	0	0	0	0	0	0	0
552			Revenue		4 Revenue	0	0	0	0	0	0	0	0	0	0	0
553	Total Property Tax					0	0	0	0	0	0	0	0	0	0	0
554	Sales Tax Company Use															
555			Demand		1 Demand	0	0	0	0	0	0	0	0	0	0	0
556			Customer		2 Customer	0	0	0	0	0	0	0	0	0	0	0
557			Revenue		4 Revenue	0	0	0	0	0	0	0	0	0	0	0
558	Total Sales Tax Company Use					0	0	0	0	0	0	0	0	0	0	0
559	Total New York					0	0	0	0	0	0	0	0	0	0	0
560	Summary of Taxes Other Than Income															
561			Demand			0	0	0	0	0	0	0	0	0	0	0
562			Customer			0	0	0	0	0	0	0	0	0	0	0
563			Commodity			0	0	0	0	0	0	0	0	0	0	0
564			Revenue			0	0	0	0	0	0	0	0	0	0	0
565	Total Taxes Other Than Income					0	0	0	0	0	0	0	0	0	0	0
566																

A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year														
5	M.E./Customer Component														
6	Peak														
7	Proposed Rates														
8															
9															
10															
11															
12	TRANSMISSION FUNCTION	FERC	Classification	Total	SC.1	SC.3	TC.1.1	TC.2.0	TC.3.0	TC.4.0	TC.4.1	Cogen			
567	Federal/State Income Tax	409													
568	Operating Revenue			0	0	0	0	0	0	0	0	0	0	0	0
569	Operating Deductions														
570	O&M Expenses	401, 402		0	0	0	0	0	0	0	0	0	0	0	0
571	Depreciation Expense	403		0	0	0	0	0	0	0	0	0	0	0	0
572	Taxes Other Than Income	408		0	0	0	0	0	0	0	0	0	0	0	0
573	Negative Net Salvage			0	0	0	0	0	0	0	0	0	0	0	0
574	Total Operating Deductions			0	0	0	0	0	0	0	0	0	0	0	0
575	Operating Income Before Income Taxes			0	0	0	0	0	0	0	0	0	0	0	0
576	Adjustments for Tax Purposes														
577	Interest Charges			0	0	0	0	0	0	0	0	0	0	0	0
578	Cost of Retiring Property			0	0	0	0	0	0	0	0	0	0	0	0
579	Additional State Income Tax Depr.			0	0	0	0	0	0	0	0	0	0	0	0
580	Meals/Entertainment			0	0	0	0	0	0	0	0	0	0	0	0
581	Contributions in Aid of Construction			0	0	0	0	0	0	0	0	0	0	0	0
582	Bad Debts - Net			0	0	0	0	0	0	0	0	0	0	0	0
583	Capitalized Overheads			0	0	0	0	0	0	0	0	0	0	0	0
584	Total Adjustments for Tax Purposes			0	0	0	0	0	0	0	0	0	0	0	0
585	New York Taxable Income			0	0	0	0	0	0	0	0	0	0	0	0
586	Total State Income Tax @	7.50%		0	0	0	0	0	0	0	0	0	0	0	0
587	FIT Adjustments			0	0	0	0	0	0	0	0	0	0	0	0
588	Federal Taxable Income			0	0	0	0	0	0	0	0	0	0	0	0
589	Total Federal Income Tax @	35.00%		0	0	0	0	0	0	0	0	0	0	0	0
590	Other Tax Adjustment			0	0	0	0	0	0	0	0	0	0	0	0
591	Investment Tax Credit			0	0	0	0	0	0	0	0	0	0	0	0
592	Deferred Income Taxes - Liberalized Depr.			0	0	0	0	0	0	0	0	0	0	0	0
593															

A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	National Fuel Gas Distribution Corporation														
5	New York Division														
6	Cost of Service Study - Total Company														
7	Proposed Rates														
8	Twelve Months Ending December 31, 2008														
9	Billing and Payment Service														
10															
11															
12	TRANSMISSION FUNCTION	FERC	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Co-gen			
594	Summary	<u>Accounts</u>													
595	Utility Operating Income														
596	Total Operating Revenue			0	0	0	0	0	0	0	0	0	0	0	0
597	Operating Income Deductions														
598	O&M Expenses														
599	Demand			0	0	0	0	0	0	0	0	0	0	0	0
600	Customer			0	0	0	0	0	0	0	0	0	0	0	0
601	Commodity			0	0	0	0	0	0	0	0	0	0	0	0
602	Revenue			0	0	0	0	0	0	0	0	0	0	0	0
603	Total O&M Expense			0	0	0	0	0	0	0	0	0	0	0	0
604	Depreciation Expense														
605	Demand			0	0	0	0	0	0	0	0	0	0	0	0
606	Customer			0	0	0	0	0	0	0	0	0	0	0	0
607	Commodity			0	0	0	0	0	0	0	0	0	0	0	0
608	Revenue			0	0	0	0	0	0	0	0	0	0	0	0
609	Total Depreciation Expense			0	0	0	0	0	0	0	0	0	0	0	0
610	Negative Net Salvage			0	0	0	0	0	0	0	0	0	0	0	0
611	Taxes Other Than Income														
612	Demand			0	0	0	0	0	0	0	0	0	0	0	0
613	Customer			0	0	0	0	0	0	0	0	0	0	0	0
614	Commodity			0	0	0	0	0	0	0	0	0	0	0	0
615	Revenue			0	0	0	0	0	0	0	0	0	0	0	0
616	Total Taxes Other Than Income			0	0	0	0	0	0	0	0	0	0	0	0
617	Federal/State Income Taxes			0	0	0	0	0	0	0	0	0	0	0	0
618	Investment Tax Credit			0	0	0	0	0	0	0	0	0	0	0	0
619	Deferred Income Taxes - Liberalized Depr.			0	0	0	0	0	0	0	0	0	0	0	0
620	Total Operating Revenue Deductions			0	0	0	0	0	0	0	0	0	0	0	0
621	Utility Operating Income			0	0	0	0	0	0	0	0	0	0	0	0
622	Rate Base														
623	Gas Plant In Service			0	0	0	0	0	0	0	0	0	0	0	0
624	Demand			0	0	0	0	0	0	0	0	0	0	0	0
625	Customer			0	0	0	0	0	0	0	0	0	0	0	0
626	Commodity			0	0	0	0	0	0	0	0	0	0	0	0
627	Revenue			0	0	0	0	0	0	0	0	0	0	0	0
628	Total Gas Plant In Service			0	0	0	0	0	0	0	0	0	0	0	0
629	Accumulated Reserve for Depreciation														
630	Demand			0	0	0	0	0	0	0	0	0	0	0	0
631	Customer			0	0	0	0	0	0	0	0	0	0	0	0
632	Commodity			0	0	0	0	0	0	0	0	0	0	0	0
633	Revenue			0	0	0	0	0	0	0	0	0	0	0	0
634	Total Reserve for Depreciation			0	0	0	0	0	0	0	0	0	0	0	0
635	Net Plant			0	0	0	0	0	0	0	0	0	0	0	0

A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year														
5	M.E./Customer Component														
6	Peak														
7	Proposed Rates														
8															
9															
10															
11															
12	TRANSMISSION FUNCTION														
13		FERC		Total	SC.1	SC.3	TC.1.1	TC.2.0	TC.3.0	TC.4.0	TC.4.1	Costen			
14		Accounts	Classification												
638			Working Capital	0	0	0	0	0	0	0	0	0	0	0	0
637			Demand	0	0	0	0	0	0	0	0	0	0	0	0
638			Customer	0	0	0	0	0	0	0	0	0	0	0	0
639			Commodity	0	0	0	0	0	0	0	0	0	0	0	0
640			Revenue	0	0	0	0	0	0	0	0	0	0	0	0
641			Total Working Capital	0	0	0	0	0	0	0	0	0	0	0	0
642			Other	0	0	0	0	0	0	0	0	0	0	0	0
643			Deferred Income Taxes	0	0	0	0	0	0	0	0	0	0	0	0
644			Demand	0	0	0	0	0	0	0	0	0	0	0	0
645			Customer	0	0	0	0	0	0	0	0	0	0	0	0
646			Commodity	0	0	0	0	0	0	0	0	0	0	0	0
647			Revenue	0	0	0	0	0	0	0	0	0	0	0	0
648			Total Deferred Income Taxes	0	0	0	0	0	0	0	0	0	0	0	0
649			Deferred Income Taxes - ITC	0	0	0	0	0	0	0	0	0	0	0	0
650			Demand	0	0	0	0	0	0	0	0	0	0	0	0
651			Customer	0	0	0	0	0	0	0	0	0	0	0	0
652			Commodity	0	0	0	0	0	0	0	0	0	0	0	0
653			Revenue	0	0	0	0	0	0	0	0	0	0	0	0
654			Total Deferred Income Taxes - ITC	0	0	0	0	0	0	0	0	0	0	0	0
655			Deferred NY PSC Assessment	0	0	0	0	0	0	0	0	0	0	0	0
656			Demand	0	0	0	0	0	0	0	0	0	0	0	0
657			Customer	0	0	0	0	0	0	0	0	0	0	0	0
658			Revenue	0	0	0	0	0	0	0	0	0	0	0	0
659			Total Deferred NY PSC Assessment	0	0	0	0	0	0	0	0	0	0	0	0
660			Deferred RD&D	0	0	0	0	0	0	0	0	0	0	0	0
661			Deferred Site Remediation Costs	0	0	0	0	0	0	0	0	0	0	0	0
662			Demand	0	0	0	0	0	0	0	0	0	0	0	0
663			Customer	0	0	0	0	0	0	0	0	0	0	0	0
664			Total Deferred Site Remediation Costs	0	0	0	0	0	0	0	0	0	0	0	0
665			TRA Impacts - Uncollectibles	0	0	0	0	0	0	0	0	0	0	0	0
666			Elimination of Reorganization Costs per C27934	0	0	0	0	0	0	0	0	0	0	0	0
667			Internal Pension Reserve	0	0	0	0	0	0	0	0	0	0	0	0
668			Demand	0	0	0	0	0	0	0	0	0	0	0	0
669			Customer	0	0	0	0	0	0	0	0	0	0	0	0
670			Commodity	0	0	0	0	0	0	0	0	0	0	0	0
671			Revenue	0	0	0	0	0	0	0	0	0	0	0	0
672			Internal Pension Reserve	0	0	0	0	0	0	0	0	0	0	0	0
673			Earnings Base in Excess of Capitalization	0	0	0	0	0	0	0	0	0	0	0	0
674			Demand	0	0	0	0	0	0	0	0	0	0	0	0
675			Customer	0	0	0	0	0	0	0	0	0	0	0	0
676			Commodity	0	0	0	0	0	0	0	0	0	0	0	0
677			Revenue	0	0	0	0	0	0	0	0	0	0	0	0
678			Earnings Base in Excess of Capitalization	0	0	0	0	0	0	0	0	0	0	0	0
679			Net Rate Base	0	0	0	0	0	0	0	0	0	0	0	0
680															
681			Return Earned	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
682															
683			Unitized Rate of Return	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
684	END TRANSMISSION FUNCTION														

	A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11	National Fuel Gas Distribution Corporation															
12	New York Division															
13	Cost of Service Study - Total Company															
14	Proposed Rates															
15	Twelve Months Ending December 31, 2008															
16	Bundled Service															
17																
18																
19																
20																
21																
22																
23																
24																
25																
26																
27																
28																
29																
30																
31																
32																
33																
34																
35																
36																
37																
38																
39																
40																
41																
42																
43																
44																
45																
46																
47																
48																
49																
50																
51																
52																
53																
54																
55																
56																
57																
58																
59																
60																
61																
62																
63																

	A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11	National Fuel Gas Distribution Corporation															
12	New York Division															
13	Cost of Service Study - Total Company															
14	Proposed Rates															
15	Twelve Months Ending December 31, 2008															
16	Bundled Service															
17																
18																
19																
20																
21																
22																
23																
24																
25																
26																
27																
28																
29																
30																
31																
32																
33																
34																
35																
36																
37																
38																
39																
40																
41																
42																
43																
44																
45																
46																
47																
48																
49																
50																
51																
52																
53																
54																
55																
56																
57																
58																
59																
60																
61																
62																
63																
64																
65																
66																
67																
68																
69																
70																
71																
72																
73																
74																
75																
76																
77																
78																
79																
80																
81																
82																
83																
84																
85																
86																
87																
88																
89																
90																
91																
92																
93																
94																
95																
96																
97																
98																
99																
100																
101																
102																
103																
104																
105																
106																
107																
108																
109																
110																
111																
112																

Exhibit (RMFA-1)
 Schedule 1
 Worksheet
 Distribution Bundled
 Page 2

	A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	National Fuel Gas Distribution Corporation															
5	New York Division															
6	Cost of Service Study - Total Company															
7	Proposed Rates															
8	Twelve Months Ending December 31, 2008															
9	Bundled Service															
10																
11				FERC												
12				Accounts	Classification	Total	SC.1	SC.3	TC.1.1	TC.2.0	TC.3.0	TC.4.0	TC.4.1		Cogen	
113	Depreciation Expense	403														
114	Production Plant	325-338	1	Demand	0	0	0	0	0	0	0	0	0	0	0	0
115																
116	Transmission Plant	365-369	1	Demand	0	0	0	0	0	0	0	0	0	0	0	0
117	Transmission Plant	365-369	1	Demand	0	0	0	0	0	0	0	0	0	0	0	0
118																
119	Distribution Plant															
120	Land	374.1	1	Demand	0	0	0	0	0	0	0	0	0	0	0	0
121	Land Rights	374.2	1	Demand	116,550	72,679	22,660	8,734	4,195	3,230	2,919	1,608	525			
122	Structures & Improvements	375	1	Demand	20,752	12,262	3,823	1,473	708	545	996	549	396			
123	Mains	376	1	Demand	9,055,197	5,669,784	1,767,683	681,313	327,228	251,952	230,337	126,900	0			
124	Mains (Other)	377	1	Demand	43,684	0	0	0	0	0	0	0	0			43,684
125	Compressor Station Equipment	378	1	Demand	44,144	26,084	8,132	3,134	1,505	1,159	2,119	1,168	843			
126	Industrial M&R Station Equipment	385	1	Demand	449,684	0	0	239,183	93,807	56,947	41,567	15,454	2,726			
127	Other	387	1	Demand	316	186	58	32	14	11	9	5	1			
128	Land Rights	374.2	2	Customer	0	0	0	0	0	0	0	0	0			
129	Mains	376	2	Customer	10,565,871	9,762,760	781,198	17,550	2,525	1,236	602	0	0			9,594
130	M&R Station Equipment	378	2	Customer	502,298	296,791	92,531	35,664	17,129	13,189	24,115	13,285	2,700			
131	Services	380	2	Customer	9,925,495	8,988,825	815,618	71,882	20,715	11,841	9,697	4,417	150			
132	Meters	381	2	Customer	521,805	278,216	96,299	51,374	43,346	30,693	10,784	8,343	32			
133	Meter Installations	382	2	Customer	112,651	60,064	21,222	11,220	9,358	6,626	2,328	1,801	0			
134	House Regulators	383	2	Customer	2,323	1,503	533	232	0	0	0	0	0			
135	House Regulators Installations	384	2	Customer	38,085	24,728	8,737	4,620	0	0	0	0	0			
136	Other	387	2	Customer	716	543	60	6	3	2	1	1	0			
137	Total Distribution - Demand				9,730,327	5,780,995	1,802,356	933,869	427,457	313,844	277,947	145,684	48,175			
138	Total Distribution - Customer				21,669,244	19,413,535	1,818,158	192,999	83,076	63,587	47,527	27,847	12,476			
139	Total Distribution				31,399,571	25,194,530	3,620,554	1,126,867	520,533	377,431	325,474	173,531	60,651			
140																
141	General Plant	389-399														
142	Demand - Delivery		1	Demand	1,483,492	871,770	271,795	149,898	66,018	49,488	43,155	22,370	6,998			
143	Demand - Supply		1	Demand	0	0	0	0	0	0	0	0	0			
144	Customer		2	Customer	3,388,578	3,130,918	250,531	5,628	810	396	193	75	27			
145	Commodity		3	Commodity	0	0	0	0	0	0	0	0	0			
146	Revenue		4	Revenue	0	0	0	0	0	0	0	0	0			
147	Total General				4,872,070	4,002,688	522,326	155,526	68,828	49,884	43,348	22,445	7,025			
148																
149	Intangible Plant	301-303														
150	Demand		1	Demand	160,857	94,527	29,471	16,254	7,375	5,366	4,679	2,426	759			
151	Customer		2	Customer	365,186	327,490	30,585	3,221	1,515	1,028	733	430	184			
152	Total Intangible				526,043	422,017	60,056	19,475	8,890	6,394	5,412	2,856	943			
153																
154	Depreciation Summary															
155	Demand Related		1	Demand	11,374,676	6,747,292	2,103,622	1,100,021	502,850	368,698	325,781	170,480	55,932			
156	Customer Related		2	Customer	25,423,008	22,871,943	2,099,314	201,847	95,401	65,011	48,453	26,352	12,687			
157	Commodity Related		3	Commodity	0	0	0	0	0	0	0	0	0			
158	Revenue Related		4	Revenue	0	0	0	0	0	0	0	0	0			
159	Total Depreciation Expense				36,797,684	29,619,235	4,202,936	1,301,868	598,251	433,709	374,234	198,832	68,619			
160																
161																

Exhibit (RMFA-1)
 Schedule 1
 Worksheet
 Distribution Bundled
 Page 3

	A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11	National Fuel Gas Distribution Corporation New York Division Cost of Service Study - Total Company Proposed Rates Twelve Months Ending December 31, 2008 Bundled Service															
12	DISTRIBUTION FUNCTION															
162	Working Capital															
163	Cash															
164	1/8 O&M calculation		3 Commodity	35,914	29,423	6,014	0	0	0	0	0	0	0	0	0	477
165	1/8 O&M calculation		1 Demand	3,115,984	1,805,327	552,190	327,262	146,912	105,700	103,429	53,374	21,790				
166	1/8 O&M calculation		2 Customer	10,190,140	8,282,648	1,182,800	190,382	120,030	237,603	110,135	53,254	13,288				
167	1/8 O&M calculation		4 Revenue	1,672,077	1,620,934	47,818	1,073	154	1,202	590	224	82				
168	Total Cash Working Capital			15,014,115	11,738,332	1,788,822	518,717	267,096	344,505	214,154	106,852	35,637				
169	Prepayments															
170	Taxes - Demand		1 Demand	2,945,359	1,730,835	539,628	297,611	135,045	98,254	85,680	44,413	13,893				
171	Taxes - Customer		2 Customer	6,687,457	6,004,018	557,607	57,178	26,757	18,143	12,927	7,577	3,250				
172	Taxes - Commodity		3 Commodity	0	0	0	0	0	0	0	0	0				
173	Other Insurance - Demand		1 Demand	245,400	144,233	44,951	24,793	11,243	8,183	7,141	3,703	1,153				
174	Other Insurance - Customer		2 Customer	557,173	500,225	46,459	4,768	2,240	1,508	1,086	621	266				
175	Other Insurance - Revenue		4 Revenue	0	0	0	0	0	0	0	0	0				
176	AGA Dues - Demand		1 Demand	10,082	5,872	1,810	1,044	470	340	319	165	62				
177	AGA Dues - Customer		2 Customer	27,464	23,063	2,904	424	255	461	220	108	29				
178	AGA Dues - Revenue		4 Revenue	2,454	2,379	70	2	0	2	1	0	0				
179	Total Prepayments			10,472,935	8,408,246	1,193,359	385,818	176,010	126,889	107,373	56,587	18,653				
180	Material & Supplies															
181	Valves		1 Demand	1,579,299	984,848	307,047	118,345	56,839	43,764	39,550	21,790	7,116				
182	Valves		2 Customer	0	0	0	0	0	0	0	0	0				
183	Regulators - Dem & Ind.		1 Demand	681,976	403,011	125,672	48,467	23,225	17,882	32,697	18,013	13,009				
184	Meter & Service Risers		2 Customer	909,928	810,136	78,742	10,025	4,926	3,240	1,625	986	248				
185	Pipe - Services & Mains		1 Demand	864,085	538,842	167,995	64,750	31,098	23,945	21,639	11,922	3,894				
186	Pipe - Services & Mains		2 Customer	2,065,712	1,889,195	161,481	9,339	2,456	1,384	1,095	473	289				
187	Total Material & Supplies			6,101,000	4,626,032	840,937	250,926	118,544	90,215	96,606	53,184	24,556				
188	Gas Storage Inventory		1 Demand	0	0	0	0	0	0	0	0	0				
189	Summary of Working Capital															
190	Demand			9,442,185	5,612,968	1,739,293	882,272	404,832	298,068	290,455	153,380	60,917				
191	Customer			20,437,874	17,509,285	2,029,993	272,116	156,664	262,339	127,088	63,019	17,370				
192	Commodity			35,914	29,423	6,014	0	0	0	0	0	477				
193	Revenue			1,674,531	1,623,313	47,888	1,075	154	1,204	591	224	82				
194	Total Working Capital			31,590,504	24,774,989	3,823,188	1,155,463	561,650	561,611	418,134	216,623	78,846				
195	Other		2 Customer	0	0	0	0	0	0	0	0	0				
196	Deferred Income Taxes - Demand		1 Demand	(33,405,926)	(19,630,926)	(6,120,400)	(3,375,468)	(1,531,662)	(1,114,388)	(971,778)	(503,728)	(157,578)				
197	Deferred Income Taxes - Customer		2 Customer	(75,840,487)	(68,089,817)	(6,323,656)	(648,436)	(303,438)	(205,755)	(146,600)	(85,927)	(36,858)				
198	Deferred Income Taxes - Commodity		3 Commodity	0	0	0	0	0	0	0	0	0				
199	Deferred Income Taxes - Revenue		4 Revenue	0	0	0	0	0	0	0	0	0				
200	Deferred Income Taxes - ITC Demand		1 Demand	(953,124)	(560,102)	(174,625)	(96,307)	(43,701)	(31,795)	(27,726)	(14,372)	(4,496)				
201	Deferred Income Taxes - ITC Customer		2 Customer	(2,163,849)	(1,942,708)	(180,424)	(18,501)	(8,658)	(5,871)	(4,183)	(2,452)	(1,052)				
202	Deferred Income Taxes - ITC Commodity		3 Commodity	0	0	0	0	0	0	0	0	0				
203	Deferred Income Taxes - ITC Revenue		4 Revenue	0	0	0	0	0	0	0	0	0				
204	Deferred NY PSC Assessment - Demand		1 Demand	354,844	204,911	62,431	37,592	16,837	12,085	12,096	6,236	2,656				
205	Deferred NY PSC Assessment - Customer		2 Customer	1,122,895	897,542	136,225	22,739	14,573	29,871	13,732	6,599	1,614				
206	Deferred NY PSC Assessment - Revenue		4 Revenue	170,261	165,054	4,869	109	15	122	60	23	9				
207	Deferred NY PSC Assessment - Revenue		2 Customer	(168,000)	(155,225)	(12,421)	(279)	(40)	(20)	(10)	(4)	(1)				
208	Deferred RD&D		2 Customer	1,466,558	861,820	268,692	148,187	67,242	48,923	42,662	22,114	6,918				
209	Deferred Site Remediation Costs - Demand		1 Demand	3,329,470	2,989,208	277,615	28,467	13,321	9,033	6,436	3,772	1,618				
210	Deferred Site Remediation Costs - Customer		2 Customer	4,987,000	4,834,463	142,618	3,202	459	3,586	1,760	668	244				
211	TRA Impacts - Uncollectibles		4 Revenue	(93,000)	(85,929)	(6,876)	(154)	(22)	(11)	(5)	(2)	(1)				
212	Elimination of Reorganization Costs per C27934		2 Customer	5,722,868	3,309,534	980,528	605,834	269,993	192,815	206,779	106,606	50,779				
213	Internal Pension Reserve - Demand		1 Demand	18,970,211	14,809,494	2,394,173	461,925	309,404	580,128	259,399	127,764	27,924				
214	Internal Pension Reserve - Customer		2 Customer	0	0	0	0	0	0	0	0	0				
215	Internal Pension Reserve - Commodity		3 Commodity	0	0	0	0	0	0	0	0	0				
216	Internal Pension Reserve - Revenue		4 Revenue	0	0	0	0	0	0	0	0	0				
217	Earnings Base in Excess of Capitalization - Demand		1 Demand	8,272,201	4,808,481	1,496,433	874,388	393,691	284,084	247,355	126,995	40,774				
218	Earnings Base in Excess of Capitalization - Customer		2 Customer	20,591,804	18,363,976	1,766,365	191,833	92,128	85,497	52,221	28,767	11,017				
219	Earnings Base in Excess of Capitalization - Commodity		3 Commodity	1,545	4	770	318	148	125	105	54	21				
220	Earnings Base in Excess of Capitalization - Revenue		4 Revenue	292,308	283,368	8,359	188	27	210	103	39	14				
221																
222																

A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	Rate Year		National Fuel Gas Distribution Corporation												
5	M.E./Customer Component		New York Division												
6	Peak		Cost of Service Study - Total Company												
7	Proposed Rates		Proposed Rates												
8			Twelve Months Ending December 31, 2008												
9			Bundled Service												
10															
11															
12	DISTRIBUTION FUNCTION		FERC	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Copen		
223	Operating Revenues		400												
224	Revenues - Supply Function		480-481, 489		0	0	0	0	0	0	0	0	0	0	0
225	Revenues - Delivery Function				312,988,498	227,141,700	51,661,882	15,916,717	5,885,123	4,534,577	4,909,851	2,278,678	661,971		
226	Revenues - Billing Function				0	0	0	0	0	0	0	0	0	0	0
227	Other Operating Revenues														
228	Late Payment Charges - Supply		487		0	0	0	0	0	0	0	0	0	0	0
229	Late Payment Charges - Delivery		487		2,684,763	1,948,383	443,147	136,531	50,482	38,897	42,116	19,529	5,678		
230	Late Payment Charges - Billing		487		0	0	0	0	0	0	0	0	0	0	0
231	Bill Instart Revenues		495		0	0	0	0	0	0	0	0	0	0	0
232	Misc. Other Revenue		495		411,562	380,269	30,428	684	98	48	23	9	3		
233	Sale of Inventory Materials		495		1,124	851	155	48	22	17	15	10	5		
234	Sales Tax		495	1 Demand	183	108	34	18	8	8	5	3	1		
235	Sales Tax		495	2 Customer	417	374	35	4	2	1	1	0	0		
236	Sales Tax		495	3 Commodity	0	0	0	0	0	0	0	0	0		
237	Sales Tax		495	4 Revenue	0	0	0	0	0	0	0	0	0		
238	Total Other Operating Revenue				3,098,049	2,329,985	473,799	137,283	50,612	38,969	42,163	19,551	5,687		
239															
240	Total Operating Revenue				316,086,548	229,471,685	52,135,681	16,054,000	5,935,735	4,573,546	4,952,014	2,296,229	667,658		
241															

	A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	National Fuel Gas Distribution Corporation															
5	New York Division															
6	Cost of Service Study - Total Company															
7	Proposed Rates															
8	Twelve Months Ending December 31, 2008															
9	Bundled Service															
10																
11																
12	DISTRIBUTION FUNCTION		FERC Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen			
242	Direct Labor Expense		401, 402													
243	Natural Gas Production		750-769	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
244																
245	Other Gas Supply		807.1-813	3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0
246																
247	Transmission		850-867	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
248																
249	Distribution															
250	Load Dispatching		871	1 Demand	429,256	253,634	79,075	30,478	14,638	11,271	20,608	11,353	8,199			
251	Mains & Services		874	1 Demand	1,016,606	633,953	197,649	76,179	36,588	28,171	25,459	14,026	4,581			
252	Structures & Improvements		886	1 Demand	98,564	58,238	18,157	6,998	3,361	2,588	4,732	2,607	1,883			
253	Mains Maintenance		887	1 Demand	950,233	592,563	184,744	71,206	34,199	26,332	23,797	13,110	4,282			
254	Services Maintenance		887	1 Demand	156,148	141,413	12,831	1,128	326	186	153	69	42			
255	Compressor Station Equip Maint		888	1 Demand	1,509	892	278	107	51	40	72	40	29			
256	Compressor Station Equipment		872,888	1 Demand	42,726	25,245	7,871	3,034	1,457	1,122	2,051	1,130	816			
257	Meas. & Regulator - General		875,889	1 Demand	487,760	288,201	89,853	34,631	18,633	12,807	23,417	12,901	9,317			
258	Meas. & Regulator - Industrial		876,890	1 Demand	266,092	0	0	141,532	55,509	33,697	24,596	9,145	1,613			
259	Meas. & Regulator - City		877,891	1 Demand	50	30	9	4	2	1	2	1	1			
260	Maint of Other Equipment		894	1 Demand	38,457	22,599	7,046	3,886	1,763	1,283	1,119	580	181			
261	Supervision & Engineering		870,885	1 Demand	1,006,946	582,317	172,525	106,597	47,506	33,926	36,383	18,757	8,935			
262	Other Distribution Expense		880	1 Demand	1,308,770	756,862	224,238	138,549	61,745	44,095	47,288	24,380	11,613			
263	Mains & Services		874	2 Customer	2,430,335	2,222,660	189,984	10,988	2,890	1,628	1,288	557	340			
264	Mains Maintenance		887	2 Customer	1,103,436	1,019,563	81,584	1,833	264	129	63	0	0			
265	Services Maintenance		887	2 Customer	373,292	338,064	30,675	2,696	779	445	365	166	102			
266	Meters & House Regulators		878,893	2 Customer	2,290,731	1,244,785	439,804	232,539	173,543	122,886	43,173	33,401	600			
267	Customer Installations			2 Customer	1,584,667	1,430,055	133,558	14,067	6,616	4,489	3,200	1,877	805			
268	Maint of Other Equipment		894	2 Customer	87,307	78,295	7,312	770	362	246	175	103	44			
269	Supervision & Engineering		870,885	2 Customer	2,278,144	1,831,074	255,264	76,006	53,329	37,532	13,954	10,438	547			
270	Other Distribution Expense		880	2 Customer	2,971,249	2,388,163	332,925	99,130	69,554	48,951	18,199	13,614	713			
271	Total Distribution - Demand				5,803,117	3,355,947	994,276	614,329	273,778	195,519	209,677	108,099	51,492			
272	Total Distribution - Customer				13,129,161	10,552,659	1,471,106	438,029	307,337	216,306	80,417	60,156	3,151			
273	Total Distribution				18,932,278	13,908,606	2,465,382	1,052,358	581,115	411,825	290,094	188,255	54,643			
274																
275	Customer Accounts															
276	Meter Reading		902	2 Customer	2,039,655	1,879,696	142,498	11,920	3,720	1,148	367	271	35			
277	Customer Record & Collections		903	2 Customer	2,052,813	1,896,721	151,773	3,410	491	240	117	45	16			
278	Customer Record & Collections		903	4 Revenue	0	0	0	0	0	0	0	0	0			
279	Miscellaneous Customer Accounts		905	2 Customer	37,489	34,549	2,619	219	68	21	7	5	1			
280	Supervision		901	2 Customer	331,054	305,881	24,476	550	79	39	19	7	3			
281	Supervision		901	4 Revenue	0	0	0	0	0	0	0	0	0			
282	Total Customer Accounts - Customer				4,461,011	4,116,847	321,366	16,099	4,358	1,448	510	328	55			
283	Total Customer Accounts - Revenue				0	0	0	0	0	0	0	0	0			
284	Total Customer Accounts				4,461,011	4,116,847	321,366	16,099	4,358	1,448	510	328	55			
285																
286	Customer Service		909-913													
287	Customer Service			2 Customer	1,648,040	347,654	635,263	14,270	2,053	370,499	182,108	69,076	25,117			
288	Transportation Administration			2 Customer	0	0	0	0	0	0	0	0	0			
289	Total Customer Service				1,648,040	347,654	635,263	14,270	2,053	370,499	182,108	69,076	25,117			
290																
291	Summary of Direct Labor Expense															
292	Demand				5,803,117	3,355,947	994,276	614,329	273,778	195,519	209,677	108,099	51,492			
293	Customer				19,236,212	15,017,160	2,427,735	468,398	313,748	588,253	263,035	129,560	28,323			
294	Commodity				0	0	0	0	0	0	0	0	0			
295	Revenue				0	0	0	0	0	0	0	0	0			
296																
297	Total Direct Labor Expense				25,039,329	18,373,107	3,422,011	1,082,727	587,526	783,772	472,712	237,659	79,815			
298																

A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	Rate Year														
5	M.E./Customer Component														
6	Peak														
7	Proposed Rates														
8															
9															
10															
11															
12	DISTRIBUTION FUNCTION		FERC												
			Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen		
299	Operation and Maintenance Expense		401, 402												
300	Natural Gas Production		750-769	1 Demand	0	0	0	0	0	0	0	0	0	0	0
301															
302	Purchase Gas Expense - Supply		401.999	3 Commodity	0	0	0	0	0	0	0	0	0	0	0
303	Purchase Gas Expense - Delivery		401.999	3 Commodity	19,093,000	11,307,046	3,545,856	1,640,471	698,498	628,522	769,391	503,521	(305)		
304	Other Gas Supply Expense - Supply		807.1-813	3 Commodity	0	0	0	0	0	0	0	0	0	0	0
305	Other Gas Supply Expense - Delivery		807.1-813	3 Commodity	289,898	152,172	47,721	22,078	11,639	11,558	31,578	8,390	4,762		
306	Gas for Utility Operation		807.1-813	3 Commodity	0	0	0	0	0	0	0	0	0	0	0
307	Total Other Gas Supply				19,382,898	11,459,218	3,593,577	1,662,549	710,137	640,080	800,969	511,911	4,457		
308															
309	Transmission		850-867	1 Demand	0	0	0	0	0	0	0	0	0	0	0
310															
311	Distribution														
312	Load Dispatching		871	1 Demand	844,426	498,944	155,556	59,955	28,796	22,172	40,540	22,334	16,129		
313	Compressor Station Equipment		872	1 Demand	93,566	55,285	17,236	8,643	3,191	2,457	4,492	2,475	1,787		
314	Mains & Services		874	1 Demand	1,551,146	967,292	301,574	116,235	55,826	42,984	38,845	21,401	6,989		
315	Structures & Improvements		886	1 Demand	656,091	387,663	120,862	46,583	22,373	17,227	31,498	17,353	12,532		
316	Mains Maintenance		887	1 Demand	1,697,428	1,058,513	330,014	127,197	61,090	47,037	42,509	23,419	7,649		
317	Compressor Station Equip Maint		888	1 Demand	(248,687)	(146,941)	(45,812)	(17,657)	(8,480)	(6,530)	(11,939)	(6,578)	(4,750)		
318	Maint of Other Equipment		894	1 Demand	93,574	54,989	17,144	9,455	4,290	3,122	2,722	1,411	441		
319	Meas. & Regulator - General		875,889	1 Demand	945,729	558,800	174,217	67,148	32,250	24,832	45,404	25,014	18,064		
320	Meas. & Regulator - Industrial		876,890	1 Demand	539,831	0	0	287,131	112,613	68,363	49,900	18,552	3,272		
321	Meas. & Regulator - City		877,891	1 Demand	3,442	2,035	634	244	117	90	165	91	66		
322	Services Maintenance		892,892.10	1 Demand	236,904	214,549	19,467	1,711	494	283	231	105	64		
323	Supervision & Engineering		870,885	1 Demand	1,249,527	711,346	212,537	137,286	60,896	43,260	47,609	24,466	12,127		
324	Rents		881	1 Demand	49,040	27,918	8,341	5,388	2,390	1,698	1,869	960	476		
325	Other Distribution Expense		880	1 Demand	2,341,190	1,332,823	398,222	257,227	114,098	81,054	89,204	45,841	22,721		
326	Mains & Services		874	2 Customer	3,708,225	3,391,354	289,879	16,765	4,409	2,485	1,965	849	519		
327	Customer Installations		879	2 Customer	1,745,241	1,565,085	146,169	15,395	7,241	4,913	3,503	2,054	881		
328	Mains Maintenance		887	2 Customer	1,971,101	1,821,278	145,735	3,274	471	231	112	0	0		
329	Maint of Other Equipment		894	2 Customer	212,438	190,510	17,792	1,874	881	598	426	250	107		
330	Meters & House Regulators		878,893	2 Customer	5,203,893	2,827,795	999,111	528,263	394,242	279,163	98,078	75,878	1,363		
331	Services Maintenance		893,893.10	2 Customer	566,351	512,905	46,539	4,090	1,182	676	553	252	154		
332	Supervision & Engineering		870,885	2 Customer	2,673,104	2,055,365	328,022	113,578	81,431	57,434	20,864	15,806	604		
333	Rents		881	2 Customer	111,332	85,604	13,662	4,730	3,392	2,392	869	658	25		
334	Other Distribution Expense		880	2 Customer	5,315,111	4,086,822	652,228	225,834	161,914	114,200	41,484	31,428	1,201		
335	Total Distribution - Demand				10,053,207	5,723,216	1,709,992	1,104,546	489,944	348,049	383,049	196,844	4,854		
336	Total Distribution - Customer				21,506,796	16,536,718	2,639,137	913,803	655,163	462,092	167,854	127,175	4,854		
337	Total Distribution				31,560,003	22,259,934	4,349,129	2,018,349	1,145,107	810,141	550,903	324,019	102,421		
338															
339	Customer Accounts														
340	Meter Reading		902	2 Customer	2,477,966	2,283,631	173,121	14,481	4,520	1,395	446	330	42		
341	Customer Record & Collections		903	2 Customer	5,969,365	5,515,467	441,339	9,915	1,427	698	340	131	48		
342	Customer Record & Collections		903	4 Revenue	0	0	0	0	0	0	0	0	0		
343	Uncollectible Accounts - Supply		904	4 Revenue	0	0	0	0	0	0	0	0	0		
344	Uncollectible Accounts - Delivery		904	4 Revenue	8,698,868	8,432,796	248,770	5,585	800	6,254	3,071	1,166	426		
345	Uncollectible Accounts - Billing		904	4 Revenue	0	0	0	0	0	0	0	0	0		
346	Miscellaneous Customer Accounts		905	2 Customer	514,502	474,152	35,945	3,007	938	290	93	68	9		
347	Supervision		901	2 Customer	562,462	519,695	41,585	934	134	66	32	12	4		
348	Supervision		901	4 Revenue	0	0	0	0	0	0	0	0	0		
349	Total Customer Accounts - Customer				9,524,295	8,792,945	691,990	28,337	7,019	2,449	911	541	103		
350	Total Customer Accounts - Revenue				8,698,868	8,432,796	248,770	5,585	800	6,254	3,071	1,166	426		
351	Total Customer Accounts				18,223,163	17,225,741	940,760	33,922	7,819	8,703	3,982	1,707	529		
352															
353	Customer Service		909-913												
354	Customer Service			2 Customer	6,111,016	2,497,451	1,805,047	40,540	5,836	1,009,381	496,135	188,189	68,437		
355	Transportation Administration			2 Customer	1,594,684	1,278,509	288,131	22,166	3,189	1,555	764	290	80		
356	Total Customer Service				7,705,700	3,775,960	2,093,178	62,706	9,025	1,010,936	496,899	188,479	68,517		
357															
358	Sales Promotion			2 Customer	296,188	287,855	6,617	148	21	887	436	165	59		
359															

Exhibit (RMFA-1)
 Schedule 1
 Worksheet
 Distribution Bundled
 Page 7

A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	National Fuel Gas Distribution Corporation														
5	New York Division														
6	Cost of Service Study - Total Company														
7	Proposed Rates														
8	Twelve Months Ending December 31, 2008														
9	Bundled Service														
10															
11	DISTRIBUTION FUNCTION		FERC												
12		Accounts	Classification	Total	SC.1	SC.3	TC.1.1	TC.2.0	TC.3.0	TC.4.0	TC.4.1	Cogen			
360	Administrative & General Expenses														
361	A&G Salaries 920														
362	Corporate Management - Non O&M	1	Demand	652,357	383,356	119,520	65,917	29,911	21,762	18,977	9,837	3,077			
363	Corporate Management - O&M	1	Demand	702,439	399,894	119,481	77,177	34,233	24,319	26,764	13,754	6,817			
364	Consumer Services	1	Demand	0	0	0	0	0	0	0	0	0			
365	Operations, Engineering, & Mechanical	1	Demand	946,354	556,125	173,384	95,623	43,390	31,569	27,529	14,270	4,464			
366	Corporate Management - Non O&M	2	Customer	1,481,180	1,329,809	123,502	12,664	5,925	4,018	2,863	1,678	720			
367	Corporate Management - O&M	2	Customer	2,727,319	2,053,786	379,471	70,220	46,899	103,158	46,542	22,105	5,138			
368	Consumer Services	2	Customer	0	0	0	0	0	0	0	0	0			
369	Operations, Engineering, & Mechanical	2	Customer	2,148,703	1,929,114	178,161	18,371	8,597	5,829	4,153	2,434	1,044			
370	Corporate Management - O&M	4	Revenue	607,807	585,216	17,382	390	56	437	215	81	30			
371	Total A&G Salaries 9,266,159 7,241,300 1,111,901 340,362 169,012 191,092 127,043 64,159 21,290														
372															
373	Office Supplies & Expenses 921														
374	Corporate Management - Non O&M	1	Demand	347,668	204,306	63,697	35,130	15,941	11,598	10,114	5,242	1,640			
375	Corporate Management - O&M	1	Demand	374,359	213,120	63,676	41,131	18,244	12,961	14,264	7,330	3,633			
376	Consumer Services	1	Demand	0	0	0	0	0	0	0	0	0			
377	Operations, Engineering, & Mechanical	1	Demand	210,169	123,508	38,506	21,236	9,636	7,011	6,114	3,169	991			
378	Corporate Management - Non O&M	2	Customer	789,382	708,710	65,819	6,749	3,158	2,142	1,526	894	384			
379	Corporate Management - O&M	2	Customer	1,453,500	1,094,547	202,236	37,423	24,954	54,977	24,804	11,781	2,738			
380	Consumer Services	2	Customer	0	0	0	0	0	0	0	0	0			
381	Operations, Engineering, & Mechanical	2	Customer	477,190	428,422	39,789	4,080	1,909	1,295	922	541	232			
382	Corporate Management - O&M	4	Revenue	323,925	314,917	8,284	208	30	233	114	43	16			
383	Total Outside Services 3,976,193 3,086,626 482,987 145,957 73,912 90,217 57,858 29,000 9,634														
384															
385	Administrative Exp. Transferred - Credit 922														
386	Corporate Management - Non O&M	1	Demand	(159)	(94)	(29)	(16)	(7)	(5)	(5)	(2)	(1)			
387	Corporate Management - O&M	1	Demand	(172)	(98)	(29)	(19)	(8)	(6)	(7)	(3)	(2)			
388	Consumer Services	1	Demand	0	0	0	0	0	0	0	0	0			
389	Operations, Engineering, & Mechanical	1	Demand	(348,343)	(204,703)	(63,821)	(35,198)	(15,972)	(11,820)	(10,133)	(5,253)	(1,643)			
390	Corporate Management - Non O&M	2	Customer	(362)	(326)	(30)	(3)	(1)	(1)	(1)	(1)	0			
391	Corporate Management - O&M	2	Customer	(666)	(503)	(83)	(17)	(11)	(25)	(11)	(5)	(1)			
392	Consumer Services	2	Customer	0	0	0	0	0	0	0	0	0			
393	Operations, Engineering, & Mechanical	2	Customer	(790,914)	(710,086)	(65,947)	(6,762)	(3,164)	(2,148)	(1,529)	(896)	(384)			
394	Corporate Management - O&M	4	Revenue	(149)	(145)	(4)	0	16	124	81	23	8			
395	Total Administrative Exp. Transferred - Credit (1,140,765) (915,955) (129,953) (42,015) (19,163) (13,803) (11,686) (6,159) (2,031)														
396															
397	Outside Services Employed 923														
398	Corporate Management - Non O&M	1	Demand	185,487	109,000	33,984	18,742	8,505	6,188	5,396	2,797	875			
399	Corporate Management - O&M	1	Demand	199,727	113,703	33,972	21,944	9,734	6,915	7,610	3,911	1,938			
400	Consumer Services	1	Demand	0	0	0	0	0	0	0	0	0			
401	Operations, Engineering, & Mechanical	1	Demand	89,173	52,401	16,338	9,010	4,089	2,975	2,594	1,345	421			
402	Corporate Management - Non O&M	2	Customer	421,148	378,107	35,116	3,601	1,685	1,143	814	477	205			
403	Corporate Management - O&M	2	Customer	775,466	583,959	107,896	19,966	13,335	29,331	13,233	6,285	1,481			
404	Consumer Services	2	Customer	0	0	0	0	0	0	0	0	0			
405	Operations, Engineering, & Mechanical	2	Customer	202,468	181,778	16,882	1,731	810	549	391	229	98			
406	Corporate Management - O&M	4	Revenue	172,819	187,534	4,942	111	16	124	81	23	8			
407	Total Outside Services Employed 2,046,288 1,586,482 249,130 75,105 38,174 47,225 30,099 15,067 5,006														
408															
409	Property Insurance 924														
410	Corporate Management - Non O&M	1	Demand	0	0	0	0	0	0	0	0	0			
411	Corporate Management - O&M	1	Demand	0	0	0	0	0	0	0	0	0			
412	Consumer Services	1	Demand	0	0	0	0	0	0	0	0	0			
413	Operations, Engineering, & Mechanical	1	Demand	11,066	6,504	2,027	1,118	507	369	322	167	52			
414	Corporate Management - Non O&M	2	Customer	0	0	0	0	0	0	0	0	0			
415	Corporate Management - O&M	2	Customer	0	0	0	0	0	0	0	0	0			
416	Consumer Services	2	Customer	0	0	0	0	0	0	0	0	0			
417	Operations, Engineering, & Mechanical	2	Customer	25,125	22,557	2,095	215	101	68	48	28	12			
418	Corporate Management - O&M	4	Revenue	0	0	0	0	0	0	0	0	0			
419	Total Property Insurance 36,191 29,061 4,122 1,333 608 437 371 195 64														
420															

Exhibit (RMFA-1)
 Schedule 1
 Worksheet
 Distribution Bundled
 Page 8

A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	Rate Year											National Fuel Gas Distribution Corporation			
5	M.E./Customer Component											New York Division			
6	Peak											Cost of Service Study - Total Company			
7	Proposed Rates											Proposed Rates			
8												Twelve Months Ending December 31, 2008			
9												Bundled Service			
10															
11															
12	DISTRIBUTION FUNCTION		FERC	Classification		Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Costs	
421	Injuries & Damages		925												
422	Corporate Management - Non O&M			1 Demand	162,900	95,729	29,845	16,460	7,469	5,434	4,739	2,456	768		
423	Corporate Management - O&M			1 Demand	175,406	99,858	29,836	19,272	8,548	6,073	6,683	3,434	1,702		
424	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0		
425	Operations, Engineering, & Mechanical			1 Demand	1,022,879	601,092	187,405	103,356	46,899	34,122	29,756	15,424	4,825		
426	Corporate Management - Non O&M			2 Customer	369,864	332,065	30,840	3,162	1,480	1,003	715	419	180		
427	Corporate Management - O&M			2 Customer	681,037	512,849	94,757	17,535	11,711	25,760	11,622	5,520	1,283		
428	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0		
429	Operations, Engineering, & Mechanical			2 Customer	2,322,454	2,085,106	193,649	19,857	9,292	6,301	4,489	2,631	1,129		
430	Corporate Management - O&M			4 Revenue	151,775	147,134	4,340	87	14	109	54	20	7		
431	Total Injuries & Damages				4,886,315	3,873,833	570,672	179,739	85,413	78,802	58,058	29,904	9,894		
432															
433	Employee Pension & Benefits		926												
434	Corporate Management - Non O&M			1 Demand	2,607,155	1,532,090	477,665	263,437	119,538	86,972	75,842	39,313	12,298		
435	Corporate Management - O&M			1 Demand	2,607,311	1,598,183	477,507	308,439	136,814	97,192	106,964	54,967	27,245		
436	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0		
437	Operations, Engineering, & Mechanical			1 Demand	601,983	353,753	110,291	60,827	27,601	20,082	17,512	9,077	2,840		
438	Corporate Management - Non O&M			2 Customer	5,919,564	5,310,602	493,579	50,612	23,684	16,080	11,443	6,707	2,877		
439	Corporate Management - O&M			2 Customer	10,899,775	8,207,987	1,516,562	280,637	187,433	412,273	186,005	88,343	20,535		
440	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0		
441	Operations, Engineering, & Mechanical			2 Customer	1,366,806	1,227,122	113,966	11,886	5,469	3,708	2,642	1,549	664		
442	Corporate Management - O&M			4 Revenue	2,429,111	2,354,812	69,468	1,559	223	1,747	857	326	119		
443	Total Employee Pension & Benefits				26,631,705	20,588,549	3,259,038	977,197	500,762	638,034	401,265	200,282	66,578		
444															
445	Franchise Requirement		927												
446	Corporate Management - Non O&M			1 Demand	0	0	0	0	0	0	0	0	0		
447	Corporate Management - O&M			1 Demand	0	0	0	0	0	0	0	0	0		
448	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0		
449	Operations, Engineering, & Mechanical			1 Demand	0	0	0	0	0	0	0	0	0		
450	Corporate Management - Non O&M			2 Customer	0	0	0	0	0	0	0	0	0		
451	Corporate Management - O&M			2 Customer	0	0	0	0	0	0	0	0	0		
452	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0		
453	Operations, Engineering, & Mechanical			2 Customer	0	0	0	0	0	0	0	0	0		
454	Corporate Management - O&M			4 Revenue	0	0	0	0	0	0	0	0	0		
455	Total Franchise Requirement				0	0	0	0	0	0	0	0	0		
456															
457	Regulatory Commission Expenses		928												
458	Corporate Management - Non O&M			1 Demand	408,650	240,141	74,870	41,292	18,737	13,632	11,888	6,162	1,928		
459	Corporate Management - O&M			1 Demand	508,692	289,596	86,525	55,890	24,781	17,611	19,382	9,960	4,937		
460	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0		
461	Operations, Engineering, & Mechanical			1 Demand	0	0	0	0	0	0	0	0	0		
462	Corporate Management - Non O&M			2 Customer	927,844	833,021	77,365	7,933	3,712	2,517	1,794	1,051	451		
463	Corporate Management - O&M			2 Customer	1,975,069	1,487,310	274,805	50,852	33,963	74,705	33,705	16,008	3,721		
464	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0		
465	Operations, Engineering, & Mechanical			2 Customer	0	0	0	0	0	0	0	0	0		
466	Corporate Management - O&M			4 Revenue	440,162	426,699	12,588	283	40	316	155	59	22		
467	Total Regulatory Expenses				4,260,417	3,278,767	526,153	156,250	81,243	109,781	66,924	33,240	11,059		
468															
469	Miscellaneous General Expenses		930.2												
470	Corporate Management - Non O&M			1 Demand	711,947	418,374	130,438	71,938	32,643	23,750	20,711	10,735	3,358		
471	Corporate Management - O&M			1 Demand	786,603	436,421	130,395	84,227	37,360	26,541	29,209	15,010	7,440		
472	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0		
473	Operations, Engineering, & Mechanical			1 Demand	1,248,178	732,315	228,316	125,919	57,137	41,571	36,251	18,791	5,878		
474	Corporate Management - Non O&M			2 Customer	1,616,480	1,451,279	134,784	13,821	6,468	4,386	3,125	1,831	786		
475	Corporate Management - O&M			2 Customer	2,976,442	2,241,386	414,133	76,634	51,183	112,581	50,793	24,124	5,808		
476	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0		
477	Operations, Engineering, & Mechanical			2 Customer	2,829,456	2,540,294	235,923	24,192	11,321	7,676	5,469	3,206	1,375		
478	Corporate Management - O&M			4 Revenue	663,326	643,036	18,970	426	61	477	234	89	33		
479	Total Miscellaneous General Expenses				10,810,432	8,463,105	1,292,959	397,157	196,173	216,982	145,792	73,786	24,478		
480															

A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	National Fuel Gas Distribution Corporation														
5	New York Division														
6	Cost of Service Study - Total Company														
7	Proposed Rates														
8	Twelve Months Ending December 31, 2008														
9	Bundled Service														
10															
11															
12	DISTRIBUTION FUNCTION	FERC Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Costs			
481	Rents	931													
482	Corporate Management - Non O&M		1 Demand	1,100	646	202	111	50	37	32	17	5			
483	Corporate Management - O&M		1 Demand	1,184	675	201	130	58	41	45	23	11			
484	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0			
485	Operations, Engineering, & Mechanical		1 Demand	512,386	301,102	93,876	51,774	23,493	17,093	14,905	7,726	2,417			
486	Corporate Management - Non O&M		2 Customer	2,498	2,243	208	21	10	7	5	3	1			
487	Corporate Management - O&M		2 Customer	4,599	3,464	640	118	79	174	78	37	9			
488	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0			
489	Operations, Engineering, & Mechanical		2 Customer	1,163,377	1,044,483	97,004	9,947	4,655	3,156	2,249	1,318	565			
490	Corporate Management - O&M		4 Revenue	1,025	994	29	1	0	1	0	0	0			
491	Total Rents			1,686,169	1,353,607	192,160	62,102	28,345	20,509	17,314	9,124	3,008			
492															
493	Maintenance General Plant	932													
494	Corporate Management - Non O&M		1 Demand	8,778	5,160	1,608	887	402	293	255	132	41			
495	Corporate Management - O&M		1 Demand	9,452	5,381	1,608	1,038	461	327	360	185	92			
496	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0			
497	Operations, Engineering, & Mechanical		1 Demand	175,947	103,396	32,236	17,778	8,067	5,869	5,118	2,653	830			
498	Corporate Management - Non O&M		2 Customer	19,932	17,894	1,682	170	80	54	39	23	10			
499	Corporate Management - O&M		2 Customer	36,700	27,838	5,106	945	631	1,388	626	297	69			
500	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0			
501	Operations, Engineering, & Mechanical		2 Customer	399,488	358,661	33,310	3,416	1,598	1,084	772	453	194			
502	Corporate Management - O&M		4 Revenue	8,179	7,929	234	5	1	6	3	1	0			
503	Total Maintenance General Plant			658,476	526,059	75,764	24,239	11,240	9,021	7,173	3,744	1,236			
504															
505	Total Administrative & General														
506	Demand			15,098,676	8,770,932	2,693,530	1,574,570	708,271	510,676	489,191	252,629	98,877			
507	Customer			43,220,924	35,687,278	4,804,190	739,776	457,007	873,171	409,327	199,071	51,104			
508	Commodity			0	0	0	0	0	0	0	0	0			
509	Revenue			4,797,980	4,651,226	137,213	3,080	441	3,450	1,693	642	235			
510				63,117,580	49,109,436	7,634,933	2,317,426	1,165,719	1,387,297	900,211	452,342	150,216			
511															
512	Misc. Other		2 Customer	0	0	0	0	0	0	0	0	0			
513															
514	Summary O&M Expenses														
515	Demand			25,151,883	14,494,148	4,403,522	2,679,116	1,198,215	858,725	872,240	449,473	196,444			
516	Customer			82,253,903	65,080,756	10,235,112	1,744,770	1,126,235	2,349,535	1,075,427	515,431	124,637			
517	Commodity			19,382,898	11,459,218	3,593,577	1,662,549	710,137	640,080	800,969	511,911	4,457			
518	Revenue			13,496,848	13,084,022	385,983	8,665	1,241	9,704	4,764	1,808	661			
519	Total O&M Expenses			140,285,532	104,116,144	18,618,194	6,095,100	3,037,828	3,858,044	2,753,400	1,478,623	326,199			
520															

A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	Rate Year		National Fuel Gas Distribution Corporation												
5	M.E./Customer Component		New York Division												
6	Peak		Cost of Service Study - Total Company												
7	Proposed Rates		Proposed Rates												
8			Twelve Months Ending December 31, 2008												
9			Bundled Service												
10															
11															
12	DISTRIBUTION FUNCTION		FERC Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen		
521	Taxes Other Than Income														
522	Federal														
523	FICA														
524	Demand	1 Demand		579,703	335,242	99,323	61,369	27,349	19,531	20,946	10,799	5,144			
525	Customer	2 Customer		1,921,603	1,500,139	242,520	46,791	31,341	58,765	26,276	12,942	2,829			
526	Commodity	3 Commodity		0	0	0	0	0	0	0	0	0			
527	Revenue	4 Revenue		0	0	0	0	0	0	0	0	0			
528	Total FICA			2,501,306	1,835,381	341,843	108,160	58,690	78,296	47,222	23,741	7,973			
529	Unemployment Compensation														
530	Demand	1 Demand		8,608	4,979	1,475	911	406	290	311	160	76			
531	Customer	2 Customer		28,533	22,275	3,601	695	465	873	390	192	42			
532	Commodity	3 Commodity		0	0	0	0	0	0	0	0	0			
533	Revenue	4 Revenue		0	0	0	0	0	0	0	0	0			
534	Total Unemployment Compensation			37,141	27,254	5,076	1,606	871	1,163	701	352	118			
535	Total Federal			2,538,447	1,862,635	346,919	109,766	59,561	79,459	47,923	24,093	8,091			
536	New York														
537	Unemployment Insurance														
538	Demand	1 Demand		18,871	10,913	3,233	1,998	890	636	682	352	167			
539	Customer	2 Customer		62,554	48,835	7,895	1,523	1,020	1,913	855	421	92			
540	Commodity	3 Commodity		0	0	0	0	0	0	0	0	0			
541	Revenue	4 Revenue		0	0	0	0	0	0	0	0	0			
542	Total Unemployment Insurance			81,425	59,748	11,128	3,521	1,910	2,549	1,537	773	259			
543	Miscellaneous - Insurance Premium Tax														
544	Demand	1 Demand		5,341	3,138	979	540	245	178	155	81	25			
545	Customer	2 Customer		12,128	10,888	1,011	104	49	33	23	14	6			
546	Commodity	3 Commodity		0	0	0	0	0	0	0	0	0			
547	Revenue	4 Revenue		0	0	0	0	0	0	0	0	0			
548	Total Miscellaneous - Insurance Premium Tax			17,469	14,026	1,990	644	294	211	178	95	31			
549	Property Tax														
550	Demand	1 Demand		9,515,809	5,591,946	1,743,420	961,515	436,300	317,438	276,815	143,489	44,886			
551	Customer	2 Customer		21,603,460	19,395,652	1,801,318	184,710	86,435	58,610	41,759	24,477	10,499			
552	Commodity	3 Commodity		0	0	0	0	0	0	0	0	0			
553	Revenue	4 Revenue		0	0	0	0	0	0	0	0	0			
554	Total Property Tax			31,119,269	24,987,598	3,544,738	1,146,225	522,735	376,048	318,574	167,966	55,385			
555	Sales Tax Company Use														
556	Demand	1 Demand		18,959	11,141	3,474	1,916	869	632	552	286	89			
557	Customer	2 Customer		43,041	38,642	3,589	368	172	117	83	49	21			
558	Commodity	3 Commodity		0	0	0	0	0	0	0	0	0			
559	Revenue	4 Revenue		0	0	0	0	0	0	0	0	0			
560	Total Sales Tax Company Use			62,000	49,783	7,063	2,284	1,041	749	635	335	110			
561	Total New York			31,280,163	25,111,155	3,564,919	1,152,674	525,980	379,557	320,924	169,169	55,785			
562	Summary of Taxes Other Than Income														
563	Demand			10,147,291	5,957,359	1,851,904	1,028,249	466,059	338,705	299,461	155,167	50,387			
564	Customer			23,671,319	21,016,431	2,059,934	234,191	119,482	120,311	69,386	38,095	13,489			
565	Commodity			0	0	0	0	0	0	0	0	0			
566	Revenue			0	0	0	0	0	0	0	0	0			
567	Total Taxes Other Than Income			33,818,610	26,973,790	3,911,838	1,262,440	585,541	459,016	368,847	193,262	63,876			

	A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	National Fuel Gas Distribution Corporation															
5	New York Division															
6	Cost of Service Study - Total Company															
7	Proposed Rates															
8	Twelve Months Ending December 31, 2008															
9	Bundled Service															
10																
11																
12	DISTRIBUTION FUNCTION		FERC													
13			Accounts	Classification	Total	SC.1	SC.3	TC.1.1	TC.2.0	TC.3.0	TC.4.0	TC.4.1	Cocon			
14			409													
15	567	Federal/State Income Tax			316,086,548	229,471,685	52,135,681	16,054,000	5,935,735	4,573,546	4,952,014	2,296,229	667,658			
16	568	Operating Revenue														
17	569	Operating Deductions														
18	570	O&M Expenses	401,402		140,285,532	104,118,144	18,618,194	6,095,100	3,037,828	3,858,044	2,753,400	1,478,623	326,199			
19	571	Depreciation Expense	403		36,797,684	29,619,235	4,202,936	1,301,868	598,251	433,709	374,234	198,832	68,619			
20	572	Taxes Other Than Income	408		33,818,610	26,973,790	3,911,838	1,262,440	585,541	459,016	368,847	193,262	63,876			
21	573	Negative Net Salvage			0	0	0	0	0	0	0	0	0			
22	574	Total Operating Deductions			210,901,826	160,711,169	26,732,968	8,659,408	4,221,620	4,750,769	3,496,481	1,870,717	458,694			
23	575	Operating Income Before Income Taxes			105,184,722	68,760,516	25,402,713	7,394,592	1,714,115	(177,223)	1,455,533	425,512	208,964			
24	576	Adjustments for Tax Purposes														
25	577	Interest Charges			21,958,701	17,665,467	2,463,700	803,118	365,898	278,480	225,692	117,325	39,021			
26	578	Cost of Retiring Property			2,056,689	1,658,794	229,874	75,314	33,946	24,242	20,367	10,639	3,513			
27	579	Additional State Income Tax Depr.			10,566,483	8,505,194	1,206,872	373,832	171,790	124,537	107,461	57,091	19,706			
28	580	Meals/Entertainment			749,248	549,776	102,398	32,398	17,580	23,453	14,145	7,111	2,389			
29	581	Contributions in Aid of Construction			(1,200,000)	(748,318)	(233,304)	(89,922)	(43,188)	(33,253)	(30,052)	(16,556)	(5,407)			
30	582	Bad Debts - Net			(171,000)	(165,770)	(4,890)	(110)	(16)	(123)	(60)	(23)	(8)			
31	583	Capitalized Overheads			(2,142,752)	(1,572,287)	(292,839)	(92,655)	(50,278)	(67,072)	(40,453)	(20,337)	(6,831)			
32	584	Total Adjustments for Tax Purposes			31,817,369	25,892,856	3,471,809	1,101,975	495,732	350,264	297,100	155,250	52,383			
33	585	New York Taxable Income			73,367,353	42,867,680	21,930,904	6,292,617	1,218,383	(527,487)	1,158,433	270,262	156,581			
34	586	Total State Income Tax @	7.50%		5,502,551	3,215,074	1,644,818	471,946	91,379	(39,562)	86,882	20,270	11,744			
35	587	FIT Adjustments			(7,634,842)	(6,145,453)	(872,029)	(270,113)	(124,127)	(89,984)	(77,646)	(41,251)	(14,239)			
36	588	Federal Taxable Income			75,499,644	45,798,039	21,158,115	6,090,784	1,251,131	(397,941)	1,149,197	291,243	159,076			
37	589	Total Federal Income Tax @	35.00%		26,424,876	16,029,314	7,405,340	2,131,774	437,896	(139,279)	402,219	101,935	55,677			
38	590	Other Tax Adjustment			0	0	0	0	0	0	0	0	0			
39	591	Investment Tax Credit			0	0	0	0	0	0	0	0	0			
40	592	Deferred Income Taxes - Liberalized Depr.			(137,581)	(110,742)	(15,714)	(4,867)	(2,237)	(1,622)	(1,399)	(743)	(257)			
41	593															

	A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD																																
4	Rate Year												National Fuel Gas Distribution Corporation																																			
5	M.E./Customer Component												New York Division																																			
6	Peak												Cost of Service Study - Total Company																																			
7	Proposed Rates												Proposed Rates																																			
8													Twelve Months Ending December 31, 2008																																			
9													Bundled Service																																			
10																																																
11													FERC																																			
12	DISTRIBUTION FUNCTION												Accounts Classification				Total																															
594	Summary												SC.1				SC.3				TC.1.1				TC.2.0				TC.3.0				TC.4.0				TC.4.1				Costen							
595	Utility Operating Income																																															
596	Total Operating Revenue												316,086,548				229,471,685				52,135,681				16,054,000				5,935,735				4,573,546				4,952,014				2,296,229				667,658			
597	Operating Income Deductions																																															
598	O&M Expenses																																															
599	Demand												25,151,833				14,494,148				4,403,522				2,879,118				1,198,215				858,725				872,240				449,473				196,444			
600	Customer												82,253,903				65,080,756				10,235,112				1,744,770				1,128,235				2,349,535				1,075,427				515,431				124,637			
601	Commodity												19,382,898				11,459,218				3,593,577				1,662,549				710,137				640,080				800,969				511,911				4,457			
602	Revenue												13,496,848				13,084,022				385,983				8,665				1,241				9,704				4,764				1,808				661			
603	Total O&M Expense												140,285,532				104,118,144				18,618,194				6,095,100				3,037,828				3,858,044				2,753,400				1,478,623				326,199			
604	Depreciation Expense																																															
605	Demand												11,374,676				6,747,292				2,103,622				1,100,021				502,850				368,698				325,781				170,480				55,932			
606	Customer												25,423,008				22,871,943				2,099,314				201,847				95,401				65,011				48,453				28,352				12,687			
607	Commodity												0				0				0				0				0				0				0				0				0			
608	Revenue												0				0				0				0				0				0				0				0				0			
609	Total Depreciation Expense												36,797,684				29,619,235				4,202,936				1,301,868				598,251				433,709				374,234				198,832				68,619			
610	Negative Net Salvage												0				0				0				0				0				0				0				0				0			
611	Taxes Other Than Income																																															
612	Demand												10,147,291				5,957,359				1,851,904				1,028,249				466,059				338,705				299,461				155,167				50,387			
613	Customer												23,671,319				21,018,431				2,059,934				234,191				119,482				120,311				69,386				38,095				13,489			
614	Commodity												0				0				0				0				0				0				0				0				0			
615	Revenue												0				0				0				0				0				0				0				0				0			
616	Total Taxes Other Than Income												33,818,610				26,973,790				3,911,838				1,262,440				585,541				459,016				368,847				193,262				63,876			
617	Federal/State Income Taxes												31,927,427				19,244,388				9,050,158				2,603,720				529,275				(178,841)				489,101				122,205				67,421			
618	Investment Tax Credit												0				0				0				0				0				(1,399)				(743)				(257)							
619	Deferred Income Taxes - Liberalized Depr.												(137,581)				(110,742)				(15,714)				(4,867)				(2,237)																			
620	Total Operating Revenue Deductions												242,691,872				179,844,815				35,767,412				11,258,251				4,748,658				4,570,305				3,984,183				1,992,179				525,858			
621	Utility Operating Income												73,394,876				49,626,870				16,368,269				4,795,739				1,187,077				3,240				967,831				304,050				141,800			
622	Rate Base																																															
623	Gas Plant In Service																																															
624	Demand												334,296,731				196,449,390				81,247,349				33,778,647				15,327,375				11,151,675				9,724,862				5,040,879				1,576,754			
625	Customer												759,023,358				681,452,717				63,288,163				6,489,862				3,037,015				2,059,160				1,467,420				860,245				368,770			
626	Commodity												0				0				0				0				0				0				0				0				0			
627	Revenue												0				0				0				0				0				0				0				0				0			
628	Total Gas Plant In Service												1,093,320,089				877,902,107				124,535,512				40,288,509				18,364,390				13,210,841				11,192,082				5,901,124				1,945,524			
629	Accumulated Reserve for Depreciation																																															
630	Demand												(123,588,433)				(73,865,090)				(23,029,103)				(11,544,755)				(5,308,734)				(3,917,780)				(3,485,978)				(1,842,952)				(583,041)			
631	Customer												(243,351,324)				(218,185,191)				(20,319,731)				(2,124,257)				(1,065,644)				(730,864)				(502,644)				(300,877)				(122,096)			
632	Commodity												0				0				0				0				0				0				0				0				0			
633	Revenue												0				0				0				0				0				0				0				0				0			
634	Total Reserve for Depreciation												(366,939,757)				(292,050,281)				(43,348,834)				(13,669,012)				(6,375,378)				(4,648,664)				(3,998,622)				(2,143,829)				(705,137)			
635	Net Plant												726,380,332				585,851,826				81,186,678				26,599,497				11,989,012				8,562,177				7,193,460				3,757,295				1,240,387			

A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	Rate Year											National Fuel Gas Distribution Corporation			
5	M.E./Customer Component											New York Division			
6	Peak											Cost of Service Study - Total Company			
7	Proposed Rates											Proposed Rates			
8												Twelve Months Ending December 31, 2008			
9												Bundled Service			
10															
11															
12	DISTRIBUTION FUNCTION		FERC Accounts	Classification	Total	SC.1	SC.3	TC.1.1	TC.2.0	TC.3.0	TC.4.0	TC.4.1	Costs		
636	Working Capital														
637	Demand				9,442,185	5,812,968	1,739,293	882,272	404,832	298,068	290,455	153,380	60,917		
638	Customer				20,437,874	17,509,285	2,029,993	272,116	156,684	262,339	127,088	63,019	17,370		
639	Commodity				35,914	29,423	6,014	0	0	0	0	0	477		
640	Revenue				1,874,531	1,623,313	47,888	1,075	154	1,204	591	224	82		
641	Total Working Capital				31,590,504	24,774,989	3,823,188	1,155,463	561,650	561,611	418,134	216,623	78,846		
642	Other				0	0	0	0	0	0	0	0	0		
643	Deferred Income Taxes														
644	Demand				(33,405,926)	(19,830,926)	(6,120,400)	(3,375,468)	(1,531,662)	(1,114,388)	(971,778)	(503,728)	(157,578)		
645	Customer				(75,840,487)	(68,089,817)	(6,323,656)	(648,436)	(303,438)	(205,755)	(146,600)	(85,927)	(36,858)		
646	Commodity				0	0	0	0	0	0	0	0	0		
647	Revenue				0	0	0	0	0	0	0	0	0		
648	Total Deferred Income Taxes				(109,248,413)	(87,720,743)	(12,444,056)	(4,023,904)	(1,835,100)	(1,320,143)	(1,118,378)	(589,655)	(194,434)		
649	Deferred Income Taxes - ITC														
650	Demand				(953,124)	(560,102)	(174,625)	(96,307)	(43,701)	(31,795)	(27,728)	(14,372)	(4,496)		
651	Customer				(2,163,849)	(1,942,708)	(180,424)	(15,501)	(8,858)	(5,871)	(4,183)	(2,452)	(1,052)		
652	Commodity				0	0	0	0	0	0	0	0	0		
653	Revenue				0	0	0	0	0	0	0	0	0		
654	Total Deferred Income Taxes - ITC				(3,116,973)	(2,502,810)	(355,049)	(114,808)	(52,359)	(37,666)	(31,909)	(16,824)	(5,548)		
655	Deferred NY PSC Assessment														
656	Demand				354,844	204,911	62,431	37,592	16,837	12,085	12,096	6,236	2,656		
657	Customer				1,122,895	897,542	136,225	22,739	14,573	29,871	13,732	6,599	1,614		
658	Revenue				170,261	165,054	4,869	109	15	122	60	23	9		
659	Total Deferred NY PSC Assessment				1,848,000	1,267,507	203,525	60,440	31,425	42,078	25,888	12,858	4,279		
660	Deferred RD&D				(168,000)	(155,225)	(12,421)	(279)	(40)	(20)	(10)	(4)	(1)		
661	Deferred Site Remediation Costs														
662	Demand				1,466,558	861,820	268,692	148,187	67,242	48,923	42,662	22,114	6,918		
663	Customer				3,328,470	2,989,208	277,615	28,467	13,321	9,033	6,436	3,772	1,618		
664	Total Deferred Site Remediation Costs				4,796,028	3,851,028	546,307	176,654	80,563	57,956	49,098	25,886	8,536		
665	TRA Impacts - Uncollectibles				4,987,000	4,834,463	142,618	3,202	459	3,586	1,760	668	244		
666	Elimination of Reorganization Costs per C27934				(93,000)	(85,929)	(6,876)	(154)	(22)	(11)	(5)	(2)	(1)		
667	Internal Pension Reserve														
668	Demand				5,722,868	3,309,534	980,528	605,834	269,993	192,815	206,779	106,606	50,779		
669	Customer				18,970,211	14,809,494	2,394,173	461,925	309,404	580,128	259,399	127,764	27,924		
670	Commodity				0	0	0	0	0	0	0	0	0		
671	Revenue				0	0	0	0	0	0	0	0	0		
672	Total Internal Pension Reserve				24,693,079	18,119,028	3,374,701	1,067,759	579,397	772,943	466,178	234,370	78,703		
673	Earnings Base in Excess of Capitalization														
674	Demand				8,272,201	4,808,481	1,496,433	874,388	393,691	284,084	247,355	126,995	40,774		
675	Customer				20,591,804	18,383,976	1,766,365	191,833	92,128	85,497	52,221	26,767	11,017		
676	Commodity				1,545	4	770	318	148	125	105	54	21		
677	Revenue				292,308	283,368	8,359	188	27	210	103	39	14		
678	Total Earnings Base in Excess of Capitalization				29,157,858	23,455,829	3,271,927	1,066,727	485,994	369,916	299,784	155,855	51,828		
679	Net Rate Base				710,628,415	571,689,963	79,730,542	25,990,597	11,840,979	9,012,427	7,304,000	3,797,070	1,262,837		
680	Return Earned				10.3300%	8.6800%	20.5300%	18.4500%	10.0300%	0.0400%	13.2500%	8.0100%	11.2300%		
682	Utilized Rate of Return				1.000000	0.840271	1.987415	1.786060	0.970958	0.003872	1.282672	0.775411	1.087125		
683	END DISTRIBUTION FUNCTION														

A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	National Fuel Gas Distribution Corporation														
5	New York Division														
6	Cost of Service Study - Total Company														
7	Proposed Rates														
8	Twelve Months Ending December 31, 2008														
9	Delivery Service														
10															
11			FERC												
12	DISTRIBUTION FUNCTION	Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cozen			
13															
14	Gas Plant in Service	101													
15	Production Plant	325-338	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
16															
17	Transmission Plant	365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
18	Transmission Plant	365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
19															
20	Distribution Plant														
21	Land	374.1	1 Demand	1,693,343	1,055,966	329,220	126,891	60,943	46,924	42,406	23,363	7,630			
22	Land Rights	374.2	1 Demand	8,739,405	5,449,875	1,699,115	654,887	314,531	242,178	216,861	120,578	39,360			
23	Structures & Improvements	375	1 Demand	1,305,025	771,096	240,405	92,658	44,503	34,266	62,653	34,517	24,927			
24	Mains (Other)	376	1 Demand	1,300,116	0	0	0	0	0	0	0	1,300,116			
25	Mains (>4")	376	1 Demand	147,628,910	88,927,669	27,725,152	10,685,971	5,132,319	3,951,731	7,225,402	3,960,666	0			
26	Mains (Remaining)	376	1 Demand	139,586,868	80,990,116	28,368,100	10,833,839	5,251,398	4,043,413	0	0	0			
27	Compressor Station Equipment	377	1 Demand	11,357,295	601,963	250,029	96,367	48,284	35,638	65,161	35,898	25,925			
28	Industrial M&R Station Equipment	385	1 Demand	18,301,841	0	0	8,734,622	3,817,892	2,317,690	1,691,749	628,961	110,927			
29	Other	387	1 Demand	23,677	13,913	4,338	2,392	1,086	790	689	357	112			
30	Land Rights	374.2	2 Customer	0	0	0	0	0	0	0	0	0			
31	Mains	376	2 Customer	335,032,612	309,566,783	24,770,971	556,489	80,073	39,199	19,097	0	0			
32	M&R Station Equipment	378	2 Customer	13,825,903	8,169,269	2,546,939	981,653	471,477	363,027	663,768	365,681	264,059			
33	Services	380	2 Customer	354,702,618	321,229,333	29,147,333	2,561,662	740,264	423,180	346,544	157,843	96,479			
34	Meters	381	2 Customer	15,196,392	8,102,443	2,862,742	1,513,621	1,262,349	893,867	314,049	242,960	4,361			
35	Meter Installations	382	2 Customer	5,529,759	2,948,367	1,041,713	550,786	459,352	325,266	114,278	88,410	1,567			
36	House Regulators	383	2 Customer	18,756	12,178	4,303	2,275	0	0	0	0	0			
37	House Regulators Installations	384	2 Customer	1,981,062	1,286,294	454,473	240,295	0	0	0	0	0			
38	Other	387	2 Customer	53,754	46,206	4,502	474	223	151	108	63	27			
39	Total Distribution - Demand			319,936,450	188,010,600	58,616,359	32,327,627	14,668,956	10,672,630	9,306,921	4,824,340	1,509,017			
40	Total Distribution - Customer			726,340,856	651,362,873	60,832,976	6,407,255	3,013,738	2,044,670	1,457,844	854,957	366,543			
41	Total Distribution			1,046,277,306	839,373,473	119,449,335	38,734,882	17,682,694	12,717,300	10,764,765	5,679,297	1,875,560			
42															
43	General Plant	389-399													
44	Demand - Delivery		1 Demand	12,617,996	7,414,939	2,311,781	1,274,973	578,535	420,924	367,056	190,267	59,519			
45	Demand - Supply		1 Demand	0	0	0	0	0	0	0	0	0			
46	Customer		2 Customer	28,727,062	26,542,713	2,123,907	47,716	6,866	3,361	1,637	632	230			
47	Commodity		3 Commodity	0	0	0	0	0	0	0	0	0			
48	Revenue		4 Revenue	0	0	0	0	0	0	0	0	0			
49	Total General			41,345,058	33,957,652	4,435,688	1,322,689	585,401	424,285	368,695	190,899	59,749			
50															
51	Intangible Plant	301-303													
52	Demand		1 Demand	1,742,285	1,023,651	319,209	178,047	79,884	58,121	50,683	26,272	8,218			
53	Customer		2 Customer	3,955,440	3,547,131	331,280	34,891	16,411	11,135	7,939	4,656	1,997			
54	Total Intangible			5,697,725	4,570,982	650,489	210,938	96,295	69,256	58,622	30,928	10,215			
55															
56	Plant In Service Summary														
57	Demand Related		1	334,296,731	196,449,390	61,247,349	33,778,647	15,327,375	11,151,675	9,724,662	5,040,879	1,576,754			
58	Customer Related		2	759,023,358	681,452,717	83,288,163	6,489,862	3,037,015	2,059,166	1,467,420	860,245	368,770			
59	Commodity Related		3	0	0	0	0	0	0	0	0	0			
60	Revenue Related		4	0	0	0	0	0	0	0	0	0			
61															
62	Total Gas Plant In Service			1,093,320,089	877,902,107	124,535,512	40,268,509	18,364,390	13,210,841	11,192,082	5,901,124	1,945,524			
63															

Exhibit (RMFA-1)
 Schedule 2
 Worksheet
 Distribution Delivery
 Page 1

A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	National Fuel Gas Distribution Corporation														
5	New York Division														
6	Cost of Service Study - Total Company														
7	Proposed Rates														
8	Twelve Months Ending December 31, 2008														
9	Delivery Service														
10															
11															
12	DISTRIBUTION FUNCTION			FERC	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen	
64	Accumulated Reserve for Depreciation			108											
65	Production Plant			325-338	1 Demand	0	0	0	0	0	0	0	0	0	0
66															
67	Transmission Plant			365-369	1 Demand	0	0	0	0	0	0	0	0	0	0
68	Transmission Plant			365-369	1 Demand	0	0	0	0	0	0	0	0	0	0
69															
70	Distribution Plant														
71	Land			374.1	1 Demand	(111,887)	(69,772)	(21,753)	(8,384)	(4,027)	(3,101)	(2,802)	(1,544)	(504)	
72	Land Rights			374.2	1 Demand	(2,037,046)	(1,270,298)	(396,042)	(152,646)	(73,313)	(56,449)	(51,014)	(28,105)	(9,179)	
73	Structures & Improvements			375	1 Demand	(611,933)	(361,570)	(112,727)	(43,448)	(20,868)	(16,068)	(29,378)	(16,185)	(11,689)	
74	Mains			376	1 Demand	(112,241,434)	(70,278,403)	(21,910,875)	(8,445,045)	(4,056,069)	(3,123,006)	(2,855,085)	(1,572,951)	0	
75	Mains (Other)			376	1 Demand	(506,513)	0	0	0	0	0	0	0	(506,513)	
76	Compressor Station Equipment			377	1 Demand	(729,394)	(430,975)	(134,365)	(51,788)	(24,873)	(19,152)	(35,017)	(19,292)	(13,932)	
77	Industrial M&R Station Equipment			385	1 Demand	(4,875,832)	0	0	(2,593,421)	(1,017,133)	(617,461)	(450,702)	(167,563)	(29,552)	
78	Other			387	1 Demand	(19,939)	(11,717)	(3,653)	(2,015)	(914)	(665)	(580)	(301)	(94)	
79	Land Rights			374.2	2 Customer	0	0	0	0	0	0	0	0	0	
80	Mains			376	2 Customer	(130,926,025)	(120,974,338)	(9,680,147)	(217,488)	(31,291)	(15,318)	(7,463)	0	0	
81	M&R Station Equipment			378	2 Customer	(4,862,395)	(2,873,028)	(895,726)	(345,235)	(165,813)	(127,672)	(233,439)	(128,605)	(92,877)	
82	Services			380	2 Customer	(93,449,761)	(84,630,907)	(7,679,141)	(874,894)	(195,030)	(111,486)	(91,300)	(41,585)	(25,418)	
83	Meters			381	2 Customer	(6,554,827)	(3,494,810)	(1,234,780)	(852,867)	(544,486)	(385,550)	(135,458)	(104,795)	(1,881)	
84	Meter Installations			382	2 Customer	(1,397,408)	(745,073)	(263,248)	(139,187)	(116,081)	(82,197)	(28,679)	(22,342)	(401)	
85	House Regulators			383	2 Customer	(3,809)	(2,473)	(874)	(482)	0	0	0	0	0	
86	House Regulators Installations			384	2 Customer	(523,835)	(340,189)	(120,195)	(63,551)	0	0	0	0	0	
87	Other			387	2 Customer	(45,288)	(40,596)	(3,791)	(399)	(188)	(127)	(91)	(53)	(23)	
88	Total Distribution - Demand					(121,133,978)	(72,422,735)	(22,579,415)	(11,296,747)	(5,197,197)	(3,835,902)	(3,424,578)	(1,805,941)	(571,463)	
89	Total Distribution - Customer					(237,763,228)	(213,101,414)	(19,877,902)	(2,094,063)	(1,052,889)	(722,350)	(496,630)	(297,380)	(120,600)	
90	Total Distribution					(358,897,206)	(285,524,149)	(42,457,317)	(13,390,810)	(6,250,086)	(4,558,252)	(3,921,208)	(2,103,321)	(692,063)	
91															
92	General Plant			389-399											
93	Demand - Delivery				1 Demand	(1,167,922)	(686,327)	(213,978)	(118,012)	(53,549)	(38,961)	(33,975)	(17,611)	(5,509)	
94	Demand - Supply				1 Demand	0	0	0	0	0	0	0	0	0	
95	Customer				2 Customer	(2,667,330)	(2,464,519)	(197,206)	(4,430)	(637)	(312)	(152)	(59)	(21)	
96	Commodity				3 Commodity	0	0	0	0	0	0	0	0	0	
97	Revenue				4 Revenue	0	0	0	0	0	0	0	0	0	
98	Total General					(3,835,252)	(3,150,840)	(411,184)	(122,442)	(54,186)	(39,273)	(34,127)	(17,670)	(5,530)	
99															
100	Intangible Plant			301-303											
101	Demand				1 Demand	(1,286,533)	(756,028)	(235,710)	(129,996)	(58,988)	(42,917)	(37,425)	(19,400)	(6,089)	
102	Customer				2 Customer	(2,920,786)	(2,619,264)	(244,623)	(25,784)	(12,118)	(8,222)	(5,862)	(3,438)	(1,475)	
103	Total Intangible					(4,207,299)	(3,375,292)	(480,333)	(155,760)	(71,106)	(51,139)	(43,287)	(22,838)	(7,544)	
104															
105	Accumulated Reserve for Depreciation Summary														
106	Demand Related				1 Demand	(123,588,433)	(73,865,090)	(23,029,103)	(11,544,755)	(5,309,734)	(3,917,780)	(3,495,978)	(1,842,952)	(583,041)	
107	Customer Related				2 Customer	(243,351,324)	(218,185,191)	(20,319,731)	(2,124,257)	(1,065,844)	(730,884)	(502,844)	(300,877)	(122,096)	
108	Commodity Related				3 Commodity	0	0	0	0	0	0	0	0	0	
109	Revenue Related				4 Revenue	0	0	0	0	0	0	0	0	0	
110	Total Accumulated Reserve for Depreciation					(366,939,757)	(292,050,281)	(43,348,834)	(13,669,012)	(6,375,378)	(4,648,664)	(3,998,622)	(2,143,829)	(705,137)	
111															
112															

National Fuel Gas Distribution Corporation
New York Division
Cost of Service Study - Total Company
Proposed Rates
Twelve Months Ending December 31, 2008
Delivery Service

A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	Rate Year														
5	M/E/Customer Component														
6	Peak														
7	Proposed Rates														
8															
9															
10															
11															
12	DISTRIBUTION FUNCTION														
113	Depreciation Expense	403													
114	Production Plant	325-338													
115	Transmission Plant	365-369													
116	Transmission Plant	365-369													
117	Transmission Plant	365-369													
118															
119	Distribution Plant														
120	Land	374.1													
121	Land Rights	374.2													
122	Structures & Improvements	375													
123	Mains	376													
124	Mains (Other)	376													
125	Compressor Station Equipment	377													
126	Industrial M&R Station Equipment	385													
127	Other	387													
128	Land Rights	374.2													
129	Mains	376													
130	M&R Station Equipment	378													
131	Services	380													
132	Meters	381													
133	Meter Installations	382													
134	House Regulators	383													
135	House Regulators Installations	384													
136	Other	387													
137	Total Distribution - Demand														
138	Total Distribution - Customer														
139	Total Distribution														
140															
141	General Plant	389-399													
142	Demand - Delivery														
143	Demand - Supply														
144	Customer														
145	Commodity														
146	Revenue														
147	Total General														
148															
149	Intangible Plant	301-303													
150	Demand														
151	Customer														
152	Total Intangible														
153															
154	Depreciation Summary														
155	Demand Related														
156	Customer Related														
157	Commodity Related														
158	Revenue Related														
159															
160	Total Depreciation Expense														
161															

	A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	Rate Year													National Fuel Gas Distribution Corporation		
5	M.E./Customer Component													New York Division		
6	Peak													Cost of Service Study - Total Company		
7	Proposed Rates													Proposed Rates		
8														Twelve Months Ending December 31, 2008		
9														Delivery Service		
10																
11																
12	DISTRIBUTION FUNCTION			FERC	Classification	Total	SC.1	SC.3	TC.1.1	TC.2.0	TC.3.0	TC.4.0	TC.4.1	Cogen		
162	Working Capital			Accounts												
163	Cash															
164	1/8 O&M calculation			3	Commodity	35,914	29,423	6,014	0	0	0	0	0	477		
165	1/8 O&M calculation			1	Demand	3,115,984	1,805,327	552,190	327,262	148,912	105,700	103,429	53,374	21,790		
166	1/8 O&M calculation			2	Customer	10,190,140	8,282,648	1,182,800	190,382	120,030	237,603	110,135	53,254	13,288		
167	1/8 O&M calculation			4	Revenue	1,672,077	1,620,934	47,818	1,073	154	1,202	590	224	82		
168	Total Cash Working Capital					15,014,115	11,738,332	1,788,822	518,717	267,098	344,505	214,154	106,852	35,637		
169	Prepayments															
170	Taxes - Demand			1	Demand	2,945,359	1,730,835	539,628	297,611	135,045	98,254	85,680	44,413	13,893		
171	Taxes - Customer			2	Customer	6,687,457	6,004,018	557,607	57,178	26,757	18,143	12,927	7,577	3,250		
172	Taxes - Commodity			3	Commodity	0	0	0	0	0	0	0	0	0		
173	Other Insurance - Demand			1	Demand	245,400	144,233	44,951	24,793	11,243	8,183	7,141	3,703	1,153		
174	Other Insurance - Customer			2	Customer	557,173	500,225	48,459	4,768	2,240	1,508	1,086	621	266		
175	Other Insurance - Revenue			4	Revenue	0	0	0	0	0	0	0	0	0		
176	AGA Dues - Demand			1	Demand	10,082	5,872	1,810	1,044	470	340	319	165	62		
177	AGA Dues - Customer			2	Customer	27,484	23,063	2,904	424	255	461	220	108	29		
178	AGA Dues - Revenue			4	Revenue	2,454	2,379	70	2	0	2	1	0	0		
179	Total Prepayments					10,472,935	8,408,246	1,193,359	385,818	176,010	126,889	107,373	56,587	18,653		
180	Material & Supplies															
181	Valves			1	Demand	1,579,299	984,848	307,047	118,345	56,839	43,764	39,550	21,790	7,116		
182	Valves			2	Customer	0	0	0	0	0	0	0	0	0		
183	Regulators - Dom & Ind.			1	Demand	681,976	403,011	125,672	48,467	23,225	17,882	32,697	18,013	13,009		
184	Meter & Service Risers			2	Customer	909,928	810,136	78,742	10,025	4,928	3,240	1,625	986	248		
185	Pipe - Services & Mains			1	Demand	864,085	538,842	167,995	64,750	31,098	23,945	21,639	11,922	3,894		
186	Pipe - Services & Mains			2	Customer	2,065,712	1,889,195	161,481	9,339	2,456	1,384	1,095	473	289		
187	Total Material & Supplies					6,101,000	4,626,032	840,937	250,926	118,544	90,215	96,606	53,184	24,556		
188	Gas Storage Inventory			1	Demand	0	0	0	0	0	0	0	0	0		
189	Summary of Working Capital															
190	Demand					9,442,185	5,612,968	1,739,293	882,272	404,832	298,068	290,455	153,380	60,917		
191	Customer					20,437,874	17,509,285	2,029,993	272,116	156,664	262,339	127,088	63,019	17,370		
192	Commodity					35,914	29,423	6,014	0	0	0	0	0	477		
193	Revenue					1,674,531	1,623,313	47,888	1,075	154	1,204	591	224	82		
194	Total Working Capital					31,590,504	24,774,989	3,823,188	1,155,463	561,650	561,611	418,134	216,623	78,846		
195	Other			2	Customer	0	0	0	0	0	0	0	0	0		
196	Deferred Income Taxes - Demand			1	Demand	(33,405,926)	(19,630,926)	(6,120,400)	(3,375,468)	(1,531,662)	(1,114,388)	(971,778)	(503,728)	(157,578)		
197	Deferred Income Taxes - Customer			2	Customer	(75,840,487)	(68,089,817)	(8,323,656)	(648,436)	(303,438)	(205,755)	(146,600)	(85,927)	(36,858)		
198	Deferred Income Taxes - Commodity			3	Commodity	0	0	0	0	0	0	0	0	0		
199	Deferred Income Taxes - Revenue			4	Revenue	0	0	0	0	0	0	0	0	0		
200	Deferred Income Taxes - Revenue			4	Revenue	0	0	0	0	0	0	0	0	0		
201	Deferred Income Taxes - ITC Demand			1	Demand	(953,124)	(560,102)	(174,625)	(96,307)	(43,701)	(31,795)	(27,726)	(14,372)	(4,496)		
202	Deferred Income Taxes - ITC Customer			2	Customer	(2,163,849)	(1,942,708)	(180,424)	(18,501)	(8,658)	(5,871)	(4,183)	(2,452)	(1,052)		
203	Deferred Income Taxes - ITC Commodity			3	Commodity	0	0	0	0	0	0	0	0	0		
204	Deferred Income Taxes - ITC Revenue			4	Revenue	0	0	0	0	0	0	0	0	0		
205	Deferred NY PSC Assessment - Demand			1	Demand	354,844	204,911	62,431	37,592	16,837	12,085	12,096	6,236	2,656		
206	Deferred NY PSC Assessment - Customer			2	Customer	1,122,895	897,542	136,225	22,739	14,573	29,871	13,732	6,599	1,614		
207	Deferred NY PSC Assessment - Revenue			4	Revenue	170,261	165,054	4,869	109	15	122	60	23	9		
208	Deferred RD&D			2	Customer	(168,000)	(155,225)	(12,421)	(279)	(40)	(20)	(10)	(4)	(1)		
209	Deferred Site Remediation Costs - Demand			1	Demand	1,466,558	861,820	268,692	148,187	67,242	48,923	42,662	22,114	6,918		
210	Deferred Site Remediation Costs - Customer			2	Customer	3,329,470	2,989,208	277,615	28,467	13,321	9,033	6,436	3,772	1,618		
211	TRA Impacts - Uncollectibles			4	Revenue	4,987,000	4,834,463	142,618	3,202	459	3,586	1,760	668	244		
212	Elimination of Reorganization Costs per C27934			2	Customer	(93,000)	(85,929)	(6,876)	(154)	(22)	(11)	(5)	(2)	(1)		
213	Internal Pension Reserve - Demand			1	Demand	5,722,868	3,309,534	980,528	605,834	269,993	192,815	206,779	106,606	50,779		
214	Internal Pension Reserve - Customer			2	Customer	18,970,211	14,809,494	2,394,173	461,925	309,404	580,128	259,399	127,764	27,924		
215	Internal Pension Reserve - Commodity			3	Commodity	0	0	0	0	0	0	0	0	0		
216	Internal Pension Reserve - Revenue			4	Revenue	0	0	0	0	0	0	0	0	0		
217	Earnings Base in Excess of Capitalization - Demand			1	Demand	8,272,201	4,808,481	1,496,433	874,388	393,691	284,084	247,355	126,995	40,774		
218	Earnings Base in Excess of Capitalization - Customer			2	Customer	20,591,804	18,363,976	1,766,365	191,833	92,128	85,497	52,221	28,767	11,017		
219	Earnings Base in Excess of Capitalization - Commodity			3	Commodity	1,545	4	770	318	148	125	105	54	21		
220	Earnings Base in Excess of Capitalization - Revenue			4	Revenue	292,308	283,368	8,359	188	27	210	103	39	14		
221																
222																

A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	Rate Year		National Fuel Gas Distribution Corporation												
5	M.E./Customer Component		New York Division												
6	Peak		Cost of Service Study - Total Company												
7	Proposed Rates		Proposed Rates												
8			Twelve Months Ending December 31, 2008												
9			Delivery Service												
10															
11															
12	DISTRIBUTION FUNCTION		FERC	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen		
13	Operating Revenues		400												
223	Revenues - Supply Function		480-481, 489												
224	Revenues - Delivery Function				312,988,499	227,141,700	51,661,882	15,916,717	5,885,123	4,534,577	4,909,851	2,276,678	661,971		
225	Revenues - Billing Function				0	0	0	0	0	0	0	0	0		
226	Other Operating Revenues														
227	Late Payment Charges - Supply		487		0	0	0	0	0	0	0	0	0		
228	Late Payment Charges - Delivery		487		2,684,763	1,948,383	443,147	136,531	50,482	38,897	42,116	19,529	5,678		
229	Late Payment Charges - Billing		487		0	0	0	0	0	0	0	0	0		
230	Bill Insert Revenues		495		0	0	0	0	0	0	0	0	0		
231	Misc. Other Revenue		495		411,562	380,269	30,428	684	98	48	23	9	3		
232	Sale of Inventory Materials		495		1,124	851	155	46	22	17	18	10	5		
233	Sales Tax		495	1 Demand	183	108	34	18	8	6	5	3	1		
234	Sales Tax		495	2 Customer	417	374	35	4	2	1	1	0	0		
235	Sales Tax		495	3 Commodity	0	0	0	0	0	0	0	0	0		
236	Sales Tax		495	4 Revenue	0	0	0	0	0	0	0	0	0		
237	Total Other Operating Revenue				3,098,049	2,329,985	473,799	137,283	50,612	38,969	42,163	19,551	5,687		
238	Total Operating Revenue				316,086,548	229,471,685	52,135,681	16,054,000	5,935,735	4,573,546	4,952,014	2,296,229	667,658		
239															
240															
241															

	A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	National Fuel Gas Distribution Corporation															
5	New York Division															
6	Cost of Service Study - Total Company															
7	Proposed Rates															
8	Twelve Months Ending December 31, 2008															
9	Delivery Service															
10																
11																
12	DISTRIBUTION FUNCTION		FERC	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogan			
12			Accounts													
242	Direct Labor Expense		401,402													
243	Natural Gas Production		750-769	1 Demand	0	0	0	0	0	0	0	0	0			
244	Other Gas Supply		807.1-813	3 Commodity	0	0	0	0	0	0	0	0	0			
245	Transmission		850-867	1 Demand	0	0	0	0	0	0	0	0	0			
246																
247																
248																
249	Distribution															
250	Load Dispatching		871	1 Demand	429,256	253,634	79,075	30,478	14,638	11,271	20,608	11,353	8,199			
251	Mains & Services		874	1 Demand	1,016,606	633,953	197,649	76,179	36,588	28,171	25,459	14,026	4,581			
252	Structures & Improvements		886	1 Demand	98,564	58,238	16,157	6,998	3,361	2,588	4,732	2,607	1,883			
253	Mains Maintenance		887	1 Demand	950,233	592,563	184,744	71,206	34,199	26,332	23,797	13,110	4,282			
254	Services Maintenance		887	1 Demand	156,146	141,413	12,831	1,128	326	186	153	69	42			
255	Compressor Station Equip Maint		888	1 Demand	1,509	892	278	107	51	40	72	40	29			
256	Compressor Station Equipment		872,888	1 Demand	42,726	25,245	7,871	3,034	1,457	1,122	2,051	1,190	616			
257	Meas. & Regulator - General		487,760	1 Demand	288,201	89,853	34,631	16,633	12,807	23,417	12,901	9,317	1,613			
258	Meas. & Regulator - Industrial		876,890	1 Demand	266,092	0	0	141,532	55,509	33,697	24,596	9,145	1,613			
259	Meas. & Regulator - City		877,891	1 Demand	50	30	0	4	2	1	2	1	1			
260	Maint of Other Equipment		894	1 Demand	38,457	22,599	7,046	3,886	1,763	1,283	1,119	580	181			
261	Supervision & Engineering		870,885	1 Demand	1,006,948	582,317	172,525	106,597	47,508	33,926	36,383	18,757	8,935			
262	Other Distribution Expense		1,308,770	1 Demand	756,862	224,238	138,549	61,745	44,095	47,288	24,380	11,613	340			
263	Mains & Services		2,430,335	2 Customer	2,222,660	189,984	10,988	2,890	1,628	1,288	557	340	102			
264	Mains Maintenance		887	2 Customer	1,103,436	1,019,563	81,584	1,833	264	129	63	0	0			
265	Services Maintenance		887	2 Customer	373,292	338,064	30,675	2,696	779	445	365	166	102			
266	Meters & House Regulators		878,893	2 Customer	2,290,731	1,244,785	439,804	232,539	173,543	122,886	43,173	33,401	600			
267	Customer Installations		1,594,687	2 Customer	1,430,055	133,558	14,067	6,616	4,489	3,200	1,877	805	44			
268	Maint of Other Equipment		894	2 Customer	87,307	78,295	7,312	770	362	246	175	103	44			
269	Supervision & Engineering		870,885	2 Customer	2,278,144	1,831,074	255,284	76,006	53,329	37,532	13,354	10,438	547			
270	Other Distribution Expense		880	2 Customer	2,971,249	2,388,163	332,925	99,130	69,554	48,951	18,199	13,614	713			
271	Total Distribution - Demand		5,803,117		3,355,947	994,276	614,329	273,778	185,519	209,677	108,099	51,492	28,323			
272	Total Distribution - Customer		13,129,161		10,552,659	1,471,106	438,029	307,337	216,306	80,417	60,156	3,151	54,643			
273	Total Distribution		18,932,278		13,908,606	2,465,382	1,052,358	581,115	411,825	290,094	168,255	54,643				
274																
275	Customer Accounts															
276	Meter Reading		902	2 Customer	2,039,655	1,879,696	142,498	11,920	3,720	1,148	367	271	35			
277	Customer Record & Collections		903	2 Customer	2,052,813	1,896,721	151,773	3,410	491	240	117	45	18			
278	Customer Record & Collections		903	4 Revenue	0	0	0	0	0	0	0	0	0			
279	Miscellaneous Customer Accounts		905	2 Customer	37,489	34,549	2,619	219	68	21	7	5	1			
280	Supervision		901	2 Customer	331,054	305,581	24,476	550	79	39	19	7	3			
281	Supervision		901	4 Revenue	0	0	0	0	0	0	0	0	0			
282	Total Customer Accounts - Customer		4,461,011		4,116,847	321,366	16,099	4,358	1,448	510	328	55	55			
283	Total Customer Accounts - Revenue		0		0	0	0	0	0	0	0	0	0			
284	Total Customer Accounts		4,461,011		4,116,847	321,366	16,099	4,358	1,448	510	328	55	55			
285																
286	Customer Service		909-913													
287	Customer Service		2 Customer		1,646,040	347,654	635,283	14,270	2,053	370,499	182,108	69,076	25,117			
288	Transportation Administration		2 Customer		0	0	0	0	0	0	0	0	0			
289	Total Customer Service		1,646,040		347,654	635,283	14,270	2,053	370,499	182,108	69,076	25,117	25,117			
290																
291	Summary of Direct Labor Expense															
292	Demand		5,803,117		3,355,947	994,276	614,329	273,778	185,519	209,677	108,099	51,492	28,323			
293	Customer		19,236,212		15,017,160	2,427,735	468,398	313,748	588,253	263,035	129,560	28,323	0			
294	Commodity		0		0	0	0	0	0	0	0	0	0			
295	Revenue		0		0	0	0	0	0	0	0	0	0			
296																
297	Total Direct Labor Expense		25,039,329		18,373,107	3,422,011	1,082,727	587,526	783,772	472,712	237,659	79,615	28,323			
298																

A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	National Fuel Gas Distribution Corporation														
5	New York Division														
6	Cost of Service Study - Total Company														
7	Proposed Rates														
8	Twelve Months Ending December 31, 2008														
9	Delivery Service														
10															
11															
12	DISTRIBUTION FUNCTION		FERC	Classification		Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cosan	
299	Operation and Maintenance Expense		401, 402												
300	Natural Gas Production		750-769	1 Demand		0	0	0	0	0	0	0	0	0	0
301															
302	Purchase Gas Expense - Supply		401,999	3 Commodity		0	0	0	0	0	0	0	0	0	0
303	Purchase Gas Expense - Delivery		401,999	3 Commodity		19,093,000	11,307,046	3,545,856	1,640,471	698,498	628,522	769,391	503,521	(305)	0
304	Other Gas Supply Expense - Supply		807.1-813	3 Commodity		0	0	0	0	0	0	0	0	0	0
305	Other Gas Supply Expense - Delivery		807.1-813	3 Commodity		289,898	152,172	47,721	22,078	11,639	11,558	31,578	8,390	4,762	0
306	Gas for Utility Operation		807.1-813	3 Commodity		0	0	0	0	0	0	0	0	0	0
307	Total Other Gas Supply					19,382,898	11,459,218	3,593,577	1,662,549	710,137	640,080	800,969	511,911	4,457	0
308															
309	Transmission		850-867	1 Demand		0	0	0	0	0	0	0	0	0	0
310															
311	Distribution														
312	Load Dispatching		871	1 Demand		844,426	498,944	155,556	59,955	28,795	22,172	40,540	22,334	16,129	
313	Compressor Station Equipment		872	1 Demand		93,568	55,285	17,238	6,643	3,191	2,457	4,492	2,475	1,787	
314	Mains & Services					1,551,146	967,292	301,574	116,235	55,828	42,984	38,845	21,401	6,989	
315	Structures & Improvements		886	1 Demand		656,091	387,663	120,862	46,563	22,373	17,227	31,498	17,353	12,532	
316	Mains Maintenance		887	1 Demand		1,697,428	1,058,513	330,014	127,197	61,090	47,037	42,509	23,419	7,649	
317	Compressor Station Equip Maint		888	1 Demand		(248,687)	(146,941)	(45,812)	(17,657)	(6,480)	(6,530)	(11,939)	(6,578)	(4,750)	
318	Maint of Other Equipment		894	1 Demand		93,574	54,989	17,144	9,455	4,290	3,122	2,722	1,411	441	
319	Meas. & Regulator - General		875,889	1 Demand		945,729	558,800	174,217	67,148	32,250	24,832	45,404	25,014	18,064	
320	Meas. & Regulator - Industrial		876,890	1 Demand		539,331	0	0	287,131	112,613	68,353	49,900	18,552	3,272	
321	Meas. & Regulator - City		877,891	1 Demand		3,442	2,035	634	244	117	90	165	91	66	
322	Services Maintenance		892,892.10	1 Demand		238,904	214,549	19,467	19,467	8,096	43,260	47,609	24,466	12,127	
323	Supervision & Engineering		870,885	1 Demand		1,249,527	49,040	27,918	8,341	5,388	2,390	1,698	960	476	
324	Rents		881	1 Demand		2,341,190	1,332,823	358,222	257,227	114,098	81,054	89,204	45,841	22,721	
325	Other Distribution Expense		880	1 Demand		3,708,225	3,391,354	288,879	16,765	4,409	2,485	1,965	849	519	
326	Mains & Services		874	2 Customer		1,745,241	1,565,051	146,169	15,395	7,241	4,913	3,503	2,054	881	
327	Customer Installations		887	2 Customer		1,071,101	1,821,276	145,735	3,274	471	231	112	0	0	
328	Mains Maintenance		894	2 Customer		212,438	190,510	17,792	1,874	881	598	426	250	107	
329	Maint of Other Equipment		879	2 Customer		5,203,893	2,827,795	999,111	528,263	394,242	279,163	98,078	75,878	1,393	
330	Meters & House Regulators		878,893	2 Customer		566,351	512,905	46,539	4,090	1,182	676	553	252	154	
331	Services Maintenance		893,893.10	2 Customer		2,673,104	2,055,365	328,022	113,578	81,431	57,434	20,864	15,806	604	
332	Supervision & Engineering		870,885	2 Customer		111,332	85,604	13,662	4,730	3,392	2,392	869	658	25	
333	Rents		881	2 Customer		5,315,111	4,086,822	652,228	225,834	161,914	114,200	41,484	31,428	1,201	
334	Other Distribution Expense		880	2 Customer		10,053,207	5,723,216	1,709,589	1,104,548	348,049	383,049	196,844	97,567	4,854	
335	Total Distribution - Demand					21,506,796	16,536,718	2,639,137	913,803	655,163	462,092	167,854	127,175	4,854	
336	Total Distribution - Customer					31,560,003	22,259,934	4,349,129	2,018,349	1,145,107	810,141	550,903	324,019	102,421	
337	Total Distribution														
338															
339	Customer Accounts														
340	Meter Reading		902	2 Customer		2,477,966	2,283,631	173,121	14,481	4,520	1,395	448	330	42	
341	Customer Record & Collections		903	2 Customer		5,969,365	5,515,467	441,339	9,915	1,427	698	340	131	48	
342	Customer Record & Collections		903	4 Revenue		0	0	0	0	0	0	0	0	0	
343	Uncollectible Accounts - Supply		904	4 Revenue		0	0	0	0	0	0	0	0	0	
344	Uncollectible Accounts - Delivery		904	4 Revenue		8,698,868	8,432,796	248,770	5,585	800	6,254	3,071	1,166	426	
345	Uncollectible Accounts - Billing		904	4 Revenue		0	0	0	0	0	0	0	0	0	
346	Miscellaneous Customer Accounts		905	2 Customer		514,502	474,152	35,945	3,007	938	290	93	68	9	
347	Supervision		901	2 Customer		562,462	519,695	41,565	934	134	66	32	12	4	
348	Supervision		901	4 Revenue		0	0	0	0	0	0	0	0	0	
349	Total Customer Accounts - Customer					8,524,295	8,792,945	691,990	28,337	7,019	2,449	911	541	103	
350	Total Customer Accounts - Revenue					8,698,066	8,432,796	248,770	5,585	800	6,254	3,071	1,166	426	
351	Total Customer Accounts					18,223,163	17,225,741	940,760	33,922	7,819	8,703	3,982	1,707	529	
352															
353	Customer Service		909-913												
354	Customer Service			2 Customer		6,111,016	2,497,451	1,805,047	40,540	5,836	1,009,381	496,135	188,189	68,437	
355	Transportation Administration			2 Customer		1,594,684	1,278,509	288,131	22,166	3,189	1,555	764	290	80	
356	Total Customer Service					7,705,700	3,775,960	2,093,178	62,706	9,025	1,010,936	496,899	188,479	68,517	
357															
358	Sales Promotion			2 Customer		296,188	287,855	6,817	148	21	887	436	165	59	
359															

Exhibit (RMF-A-1)
 Schedule 2
 Workbook
 Distribution Delivery
 Page 7

	A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	National Fuel Gas Distribution Corporation															
5	New York Division															
6	Cost of Service Study - Total Company															
7	Proposed Rates															
8	Twelve Months Ending December 31, 2008															
9	Delivery Service															
10																
11																
12	DISTRIBUTION FUNCTION															
13		FERC	Classification	Total	SC.1	SC.3	TC.1.1	TC.2.0	TC.3.0	TC.4.0	TC.4.1	Cogen				
14	Administrative & General Expenses															
15	A&G Salaries 920															
16	380															
17	382		1 Demand	652,357	383,356	119,520	65,917	29,911	21,762	18,977	9,837	3,077				
18	383		1 Demand	702,439	399,894	119,481	77,177	34,233	24,319	26,764	13,754	6,817				
19	384		1 Demand	0	0	0	0	0	0	0	0	0				
20	385		1 Demand	946,354	556,125	173,384	95,823	43,390	31,569	27,529	14,270	4,464				
21	386		2 Customer	1,481,180	1,329,809	123,502	12,664	5,926	4,018	2,983	1,678	720				
22	387		2 Customer	2,727,319	2,053,786	379,471	70,220	46,899	103,158	46,542	22,105	5,138				
23	388		2 Customer	0	0	0	0	0	0	0	0	0				
24	389		2 Customer	2,148,703	1,929,114	179,161	18,371	8,597	5,829	4,153	2,434	1,044				
25	390		4 Revenue	807,807	589,216	17,382	390	58	437	215	81	30				
26	391			9,266,159	7,241,300	1,111,901	340,362	169,012	191,092	127,043	64,159	21,290				
27	392															
28	393		1 Demand	347,668	204,306	63,697	35,130	15,941	11,598	10,114	5,242	1,640				
29	394		1 Demand	374,359	213,120	63,676	41,131	18,244	12,961	14,264	7,330	3,633				
30	395		1 Demand	0	0	0	0	0	0	0	0	0				
31	396		1 Demand	210,169	123,506	38,506	21,236	9,636	7,011	6,114	3,169	991				
32	397		2 Customer	789,382	708,710	65,819	6,749	3,158	2,142	1,526	894	384				
33	398		2 Customer	1,453,500	1,094,547	202,236	37,423	24,994	54,977	24,804	11,781	2,738				
34	399		2 Customer	0	0	0	0	0	0	0	0	0				
35	400		2 Customer	477,190	428,422	39,789	4,080	1,909	1,295	922	541	232				
36	401		2 Customer	323,925	314,017	9,254	208	30	233	114	43	16				
37	402		4 Revenue	3,976,193	3,086,628	482,987	145,957	73,912	90,217	57,858	29,000	9,634				
38	403															
39	404															
40	405		1 Demand	(159)	(94)	(29)	(16)	(7)	(5)	(5)	(2)	(1)				
41	406		1 Demand	(172)	(98)	(29)	(19)	(8)	(6)	(7)	(3)	(2)				
42	407		1 Demand	0	0	0	0	0	0	0	0	0				
43	408		1 Demand	(348,343)	(204,703)	(63,821)	(35,198)	(15,972)	(11,620)	(10,133)	(5,253)	(1,643)				
44	409		2 Customer	(362)	(328)	(30)	(3)	(1)	(1)	(1)	0	0				
45	410		2 Customer	(666)	(503)	(93)	(17)	(11)	(25)	(11)	(5)	(1)				
46	411		2 Customer	0	0	0	0	0	0	0	0	0				
47	412		2 Customer	(790,914)	(710,086)	(65,947)	(8,762)	(3,164)	(2,146)	(1,529)	(896)	(384)				
48	413		4 Revenue	(149)	(145)	(4)	0	0	0	0	0	0				
49	414			(1,140,765)	(915,955)	(129,953)	(42,015)	(19,163)	(13,803)	(11,686)	(6,159)	(2,031)				
50	415															
51	416															
52	417		1 Demand	185,487	109,000	33,984	18,742	8,505	6,188	5,396	2,797	875				
53	418		1 Demand	199,727	113,703	33,972	21,944	9,734	6,915	7,610	3,911	1,938				
54	419		1 Demand	0	0	0	0	0	0	0	0	0				
55	420		1 Demand	89,173	52,401	16,338	9,010	4,089	2,975	2,594	1,345	421				
56	421		2 Customer	421,148	378,107	35,116	3,601	1,685	1,143	814	477	205				
57	422		2 Customer	775,466	583,959	107,896	19,968	13,335	29,331	13,233	6,285	1,461				
58	423		2 Customer	0	0	0	0	0	0	0	0	0				
59	424		2 Customer	0	0	0	0	0	0	0	0	0				
60	425		2 Customer	202,468	181,778	16,882	1,731	810	549	391	229	98				
61	426		4 Revenue	172,819	167,534	4,942	111	16	124	61	23	8				
62	427			2,048,288	1,586,482	249,130	75,105	38,174	47,225	30,099	15,067	5,006				
63	428															
64	429															
65	430															
66	431		1 Demand	0	0	0	0	0	0	0	0	0				
67	432		1 Demand	0	0	0	0	0	0	0	0	0				
68	433		1 Demand	0	0	0	0	0	0	0	0	0				
69	434		1 Demand	11,066	6,504	2,027	1,118	507	369	322	167	52				
70	435		2 Customer	0	0	0	0	0	0	0	0	0				
71	436		2 Customer	0	0	0	0	0	0	0	0	0				
72	437		2 Customer	0	0	0	0	0	0	0	0	0				
73	438		2 Customer	0	0	0	0	0	0	0	0	0				
74	439		2 Customer	25,125	22,557	2,095	215	101	68	48	28	12				
75	440		4 Revenue	0	0	0	0	0	0	0	0	0				
76	441			38,191	29,061	4,122	1,333	608	437	371	195	64				
77	442															

	A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	Rate Year			National Fuel Gas Distribution Corporation												
5	M.E./Customer Component			New York Division												
6	Peak			Cost of Service Study - Total Company												
7	Proposed Rates			Proposed Rates												
8				Twelve Months Ending December 31, 2008												
9				Delivery Service												
10																
11																
12	DISTRIBUTION FUNCTION			FERC Accounts	Classification	Total	SG.1	SG.3	TC.1.1	TC.2.0	TC.3.0	TC.4.0	TC.4.1	Costs		
421	Injuries & Damages			925												
422	Corporate Management - Non O&M			1 Demand	162,900	95,729	29,845	16,460	7,469	5,434	4,739	2,456	768			
423	Corporate Management - O&M			1 Demand	175,406	99,898	29,836	19,272	8,548	6,073	6,883	3,434	1,702			
424	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0			
425	Operations, Engineering, & Mechanical			1 Demand	1,022,879	601,092	187,405	103,356	46,899	34,122	29,756	15,424	4,825			
426	Corporate Management - Non O&M			2 Customer	369,864	332,065	30,840	3,162	1,480	1,003	715	419	180			
427	Corporate Management - O&M			2 Customer	681,037	512,849	94,757	17,535	11,711	25,760	11,622	5,520	1,283			
428	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0			
429	Operations, Engineering, & Mechanical			2 Customer	2,322,454	2,085,106	193,649	19,857	9,292	6,301	4,469	2,631	1,129			
430	Corporate Management - O&M			4 Revenue	151,775	147,134	4,340	97	14	54	20	7				
431	Total Injuries & Damages				4,886,315	3,873,833	570,672	179,739	85,413	78,802	58,058	29,904	9,894			
432																
433	Employee Pension & Benefits			926												
434	Corporate Management - Non O&M			1 Demand	2,607,155	1,532,090	477,665	283,437	119,536	86,972	75,842	39,313	12,298			
435	Corporate Management - O&M			1 Demand	2,607,311	1,598,183	477,507	308,439	136,814	97,192	106,964	54,967	27,245			
436	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0			
437	Operations, Engineering, & Mechanical			1 Demand	601,983	353,753	110,291	60,827	27,601	20,082	17,512	9,077	2,840			
438	Corporate Management - Non O&M			2 Customer	5,919,584	5,314,602	493,979	50,612	23,684	16,060	11,443	6,707	2,877			
439	Corporate Management - O&M			2 Customer	10,899,775	8,207,987	1,516,562	280,637	187,433	412,273	188,005	88,343	20,535			
440	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0			
441	Operations, Engineering, & Mechanical			2 Customer	1,366,808	1,227,122	113,968	11,686	5,469	3,708	2,842	1,549	664			
442	Corporate Management - O&M			4 Revenue	2,429,111	2,354,812	69,468	1,569	223	1,747	857	326	119			
443	Total Employee Pension & Benefits				26,631,705	20,588,549	3,259,038	977,197	500,762	636,034	401,265	200,282	66,578			
444																
445	Franchise Requirement			927												
446	Corporate Management - Non O&M			1 Demand	0	0	0	0	0	0	0	0	0			
447	Corporate Management - O&M			1 Demand	0	0	0	0	0	0	0	0	0			
448	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0			
449	Operations, Engineering, & Mechanical			1 Demand	0	0	0	0	0	0	0	0	0			
450	Corporate Management - Non O&M			2 Customer	0	0	0	0	0	0	0	0	0			
451	Corporate Management - O&M			2 Customer	0	0	0	0	0	0	0	0	0			
452	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0			
453	Operations, Engineering, & Mechanical			2 Customer	0	0	0	0	0	0	0	0	0			
454	Corporate Management - O&M			4 Revenue	0	0	0	0	0	0	0	0	0			
455	Total Franchise Requirement				0	0	0	0	0	0	0	0	0			
456																
457	Regulatory Commission Expenses			928												
458	Corporate Management - Non O&M			1 Demand	408,650	240,141	74,870	41,292	18,737	13,632	11,888	6,162	1,928			
459	Corporate Management - O&M			1 Demand	508,892	289,596	86,525	55,890	24,791	17,611	19,382	9,960	4,937			
460	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0			
461	Operations, Engineering, & Mechanical			1 Demand	0	0	0	0	0	0	0	0	0			
462	Corporate Management - Non O&M			2 Customer	927,844	833,021	77,365	7,933	3,712	2,517	1,794	1,051	451			
463	Corporate Management - O&M			2 Customer	1,975,069	1,487,310	274,805	50,852	33,963	74,705	33,705	16,008	3,721			
464	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0			
465	Operations, Engineering, & Mechanical			2 Customer	0	0	0	0	0	0	0	0	0			
466	Corporate Management - O&M			4 Revenue	440,162	426,699	12,588	283	40	318	155	59	22			
467	Total Regulatory Expenses				4,260,417	3,276,787	526,153	156,250	81,243	108,781	66,924	33,240	11,059			
468																
469	Miscellaneous General Expenses			930.2												
470	Corporate Management - Non O&M			1 Demand	711,947	418,374	130,438	71,938	32,843	23,750	20,711	10,735	3,358			
471	Corporate Management - O&M			1 Demand	766,603	436,421	130,395	84,227	37,360	26,541	29,209	15,010	7,440			
472	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0			
473	Operations, Engineering, & Mechanical			1 Demand	1,246,178	732,315	228,316	125,919	57,137	41,571	36,251	18,791	5,878			
474	Corporate Management - Non O&M			2 Customer	1,616,480	1,451,279	134,784	13,821	6,488	4,386	3,125	1,831	786			
475	Corporate Management - O&M			2 Customer	2,978,442	2,241,386	414,133	76,634	51,163	112,581	50,793	24,124	5,608			
476	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0			
477	Operations, Engineering, & Mechanical			2 Customer	2,829,456	2,540,294	235,923	24,192	11,321	7,675	5,469	3,206	1,375			
478	Corporate Management - O&M			4 Revenue	663,326	643,036	18,970	428	61	477	234	89	33			
479	Total Miscellaneous General Expenses				10,810,432	8,463,105	1,292,959	397,157	196,173	216,982	145,792	73,788	24,478			
480																

A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	Rate Year			National Fuel Gas Distribution Corporation											
5	M.E./Customer Component			New York Division											
6	Peak			Cost of Service Study - Total Company											
7	Proposed Rates			Proposed Rates											
8				Twelve Months Ending December 31, 2008											
9				Delivery Service											
10															
11															
12	DISTRIBUTION FUNCTION			FERC	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	CoGen	
				Accounts											
481	Rents			931											
482	Corporate Management - Non O&M				1 Demand	1,100	646	202	111	50	37	32	17	5	
483	Corporate Management - O&M				1 Demand	1,184	675	201	130	58	41	45	23	11	
484	Consumer Services				1 Demand	0	0	0	0	0	0	0	0	0	
485	Operations, Engineering, & Mechanical				1 Demand	512,386	301,102	93,876	51,774	23,493	17,093	14,905	7,726	2,417	
486	Corporate Management - Non O&M				2 Customer	2,498	2,243	208	21	10	7	5	3	1	
487	Corporate Management - O&M				2 Customer	4,599	3,484	640	118	79	174	78	37	9	
488	Consumer Services				2 Customer	0	0	0	0	0	0	0	0	0	
489	Operations, Engineering, & Mechanical				2 Customer	1,163,377	1,044,483	97,004	9,947	4,655	3,156	2,249	1,318	565	
490	Corporate Management - O&M				4 Revenue	1,025	994	28	1	0	1	0	0	0	
491	Total Rents					1,686,169	1,353,607	192,160	62,102	28,345	20,509	17,314	9,124	3,008	
492															
493	Maintenance General Plant			932											
494	Corporate Management - Non O&M				1 Demand	8,778	5,160	1,608	887	402	293	255	132	41	
495	Corporate Management - O&M				1 Demand	9,452	5,381	1,608	1,038	481	327	360	185	92	
496	Consumer Services				1 Demand	0	0	0	0	0	0	0	0	0	
497	Operations, Engineering, & Mechanical				1 Demand	175,947	103,396	32,236	17,778	8,067	5,869	5,118	2,653	830	
498	Corporate Management - Non O&M				2 Customer	19,932	17,894	1,662	170	60	54	39	23	10	
499	Corporate Management - O&M				2 Customer	38,700	27,638	5,106	945	631	1,388	626	297	69	
500	Consumer Services				2 Customer	0	0	0	0	0	0	0	0	0	
501	Operations, Engineering, & Mechanical				2 Customer	399,488	358,861	33,310	3,416	1,598	1,084	772	453	194	
502	Corporate Management - O&M				4 Revenue	8,179	7,929	234	5	1	6	3	1	0	
503	Total Maintenance General Plant					658,476	526,059	75,764	24,239	11,240	9,021	7,173	3,744	1,236	
504															
505	Total Administrative & General														
506	Demand					15,098,676	8,770,932	2,693,530	1,574,570	708,271	510,675	489,191	252,629	98,877	
507	Customer					43,220,924	35,687,278	4,804,190	739,776	457,007	873,171	409,327	199,071	51,104	
508	Commodity					0	0	0	0	0	0	0	0	0	
509	Revenue					4,797,980	4,651,226	137,213	3,080	441	3,450	1,693	642	235	
510						63,117,590	49,109,436	7,634,933	2,317,426	1,185,719	1,387,297	900,211	452,342	150,216	
511															
512	Misc. Other				2 Customer	0	0	0	0	0	0	0	0	0	
513															
514	Summary O&M Expenses														
515	Demand					25,151,883	14,494,148	4,403,522	2,679,116	1,198,215	858,725	872,240	449,473	196,444	
516	Customer					82,253,903	65,080,756	10,235,112	1,744,770	1,128,235	2,349,535	1,075,427	515,431	124,637	
517	Commodity					19,382,898	11,459,218	3,593,577	1,662,549	710,137	640,080	800,969	511,911	4,457	
518	Revenue					13,496,848	13,084,022	385,963	8,865	1,241	9,704	4,764	1,808	861	
519	Total O&M Expenses					140,285,532	104,118,144	18,618,194	8,095,100	3,037,828	3,858,044	2,753,400	1,478,623	326,199	
520															

	A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
4	National Fuel Gas Distribution Corporation																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
5	New York Division																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
6	Cost of Service Study - Total Company																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
7	Proposed Rates																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
8	Twelve Months Ending December 31, 2008																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
9	Delivery Service																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
10																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
11																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
12	<table border="1"> <thead> <tr> <th>DISTRIBUTION FUNCTION</th> <th>FERC Accounts</th> <th>Classification</th> <th>Total</th> <th>SC 1</th> <th>SC 3</th> <th>TC 1.1</th> <th>TC 2.0</th> <th>TC 3.0</th> <th>TC 4.0</th> <th>TC 4.1</th> <th>Cogen</th> </tr> </thead> <tbody> <tr> <td colspan="12">Taxes Other Than Income</td> </tr> <tr> <td colspan="12">Federal</td> </tr> <tr> <td colspan="12">FICA</td> </tr> <tr> <td>Demand</td> <td>1</td> <td>Demand</td> <td>579,703</td> <td>335,242</td> <td>99,323</td> <td>61,369</td> <td>27,349</td> <td>19,531</td> <td>20,946</td> <td>10,799</td> <td>5,144</td> </tr> <tr> <td>Customer</td> <td>2</td> <td>Customer</td> <td>1,921,603</td> <td>1,500,139</td> <td>242,520</td> <td>46,791</td> <td>31,341</td> <td>58,765</td> <td>26,276</td> <td>12,942</td> <td>2,829</td> </tr> <tr> <td>Commodity</td> <td>3</td> <td>Commodity</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>Revenue</td> <td>4</td> <td>Revenue</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>Total FICA</td> <td></td> <td></td> <td>2,501,306</td> <td>1,835,381</td> <td>341,843</td> <td>108,160</td> <td>58,690</td> <td>78,296</td> <td>47,222</td> <td>23,741</td> <td>7,973</td> </tr> <tr> <td colspan="12">Unemployment Compensation</td> </tr> <tr> <td>Demand</td> <td>1</td> <td>Demand</td> <td>8,608</td> <td>4,979</td> <td>1,475</td> <td>911</td> <td>406</td> <td>290</td> <td>311</td> <td>160</td> <td>76</td> </tr> <tr> <td>Customer</td> <td>2</td> <td>Customer</td> <td>28,533</td> <td>22,275</td> <td>3,601</td> <td>695</td> <td>465</td> <td>873</td> <td>390</td> <td>192</td> <td>42</td> </tr> <tr> <td>Commodity</td> <td>3</td> <td>Commodity</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>Revenue</td> <td>4</td> <td>Revenue</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>Total Unemployment Compensation</td> <td></td> <td></td> <td>37,141</td> <td>27,254</td> <td>5,076</td> <td>1,606</td> <td>871</td> <td>1,163</td> <td>701</td> <td>352</td> <td>118</td> </tr> <tr> <td>Total Federal</td> <td></td> <td></td> <td>2,538,447</td> <td>1,862,635</td> <td>346,919</td> <td>109,766</td> <td>59,561</td> <td>79,459</td> <td>47,923</td> <td>24,093</td> <td>8,091</td> </tr> <tr> <td colspan="12">New York</td> </tr> <tr> <td colspan="12">Unemployment Insurance</td> </tr> <tr> <td>Demand</td> <td>1</td> <td>Demand</td> <td>18,871</td> <td>10,913</td> <td>3,233</td> <td>1,998</td> <td>890</td> <td>636</td> <td>682</td> <td>352</td> <td>167</td> </tr> <tr> <td>Customer</td> <td>2</td> <td>Customer</td> <td>62,554</td> <td>48,835</td> <td>7,895</td> <td>1,523</td> <td>1,020</td> <td>1,913</td> <td>855</td> <td>421</td> <td>92</td> </tr> <tr> <td>Commodity</td> <td>3</td> <td>Commodity</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>Revenue</td> <td>4</td> <td>Revenue</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>Total Unemployment Insurance</td> <td></td> <td></td> <td>81,425</td> <td>59,748</td> <td>11,128</td> <td>3,521</td> <td>1,910</td> <td>2,549</td> <td>1,537</td> <td>773</td> <td>259</td> </tr> <tr> <td colspan="12">Miscellaneous - Insurance Premium Tax</td> </tr> <tr> <td>Demand</td> <td>1</td> <td>Demand</td> <td>5,341</td> <td>3,138</td> <td>979</td> <td>540</td> <td>245</td> <td>178</td> <td>155</td> <td>81</td> <td>25</td> </tr> <tr> <td>Customer</td> <td>2</td> <td>Customer</td> <td>12,128</td> <td>10,888</td> <td>1,011</td> <td>104</td> <td>49</td> <td>33</td> <td>23</td> <td>14</td> <td>6</td> </tr> <tr> <td>Commodity</td> <td>3</td> <td>Commodity</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>Revenue</td> <td>4</td> <td>Revenue</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>Total Miscellaneous - Insurance Premium Tax</td> <td></td> <td></td> <td>17,469</td> <td>14,026</td> <td>1,990</td> <td>644</td> <td>294</td> <td>211</td> <td>178</td> <td>95</td> <td>31</td> </tr> <tr> <td colspan="12">Property Tax</td> </tr> <tr> <td>Demand</td> <td>1</td> <td>Demand</td> <td>9,515,809</td> <td>5,591,946</td> <td>1,743,420</td> <td>961,515</td> <td>436,300</td> <td>317,438</td> <td>276,815</td> <td>143,489</td> <td>44,886</td> </tr> <tr> <td>Customer</td> <td>2</td> <td>Customer</td> <td>21,603,460</td> <td>19,395,652</td> <td>1,801,318</td> <td>184,710</td> <td>86,435</td> <td>58,610</td> <td>41,759</td> <td>24,477</td> <td>10,499</td> </tr> <tr> <td>Commodity</td> <td>3</td> <td>Commodity</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>Revenue</td> <td>4</td> <td>Revenue</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>Total Property Tax</td> <td></td> <td></td> <td>31,119,269</td> <td>24,987,598</td> <td>3,544,738</td> <td>1,146,225</td> <td>522,735</td> <td>376,048</td> <td>318,574</td> <td>167,966</td> <td>55,385</td> </tr> <tr> <td colspan="12">Sales Tax Company Use</td> </tr> <tr> <td>Demand</td> <td>1</td> <td>Demand</td> <td>18,959</td> <td>11,141</td> <td>3,474</td> <td>1,916</td> <td>869</td> <td>632</td> <td>552</td> <td>286</td> <td>89</td> </tr> <tr> <td>Customer</td> <td>2</td> <td>Customer</td> <td>43,041</td> <td>38,642</td> <td>3,589</td> <td>368</td> <td>172</td> <td>117</td> <td>83</td> <td>49</td> <td>21</td> </tr> <tr> <td>Commodity</td> <td>3</td> <td>Commodity</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>Revenue</td> <td>4</td> <td>Revenue</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>Total Sales Tax Company Use</td> <td></td> <td></td> <td>62,000</td> <td>49,783</td> <td>7,063</td> <td>2,284</td> <td>1,041</td> <td>749</td> <td>635</td> <td>335</td> <td>110</td> </tr> <tr> <td>Total New York</td> <td></td> <td></td> <td>31,280,163</td> <td>25,111,155</td> <td>3,564,919</td> <td>1,152,674</td> <td>525,980</td> <td>379,557</td> <td>320,924</td> <td>169,169</td> <td>55,785</td> </tr> <tr> <td colspan="12">Summary of Taxes Other Than Income</td> </tr> <tr> <td>Demand</td> <td></td> <td></td> <td>10,147,291</td> <td>5,957,359</td> <td>1,851,904</td> <td>1,028,249</td> <td>466,059</td> <td>338,705</td> <td>299,461</td> <td>155,167</td> <td>50,387</td> </tr> <tr> <td>Customer</td> <td></td> <td></td> <td>23,671,319</td> <td>21,016,431</td> <td>2,059,934</td> <td>234,191</td> <td>119,482</td> <td>120,311</td> <td>69,386</td> <td>38,095</td> <td>13,489</td> </tr> <tr> <td>Commodity</td> <td></td> <td></td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>Revenue</td> <td></td> <td></td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>Total Taxes Other Than Income</td> <td></td> <td></td> <td>33,818,610</td> <td>26,973,790</td> <td>3,911,838</td> <td>1,262,440</td> <td>585,541</td> <td>459,016</td> <td>368,847</td> <td>193,262</td> <td>63,876</td> </tr> </tbody> </table>																DISTRIBUTION FUNCTION	FERC Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen	Taxes Other Than Income												Federal												FICA												Demand	1	Demand	579,703	335,242	99,323	61,369	27,349	19,531	20,946	10,799	5,144	Customer	2	Customer	1,921,603	1,500,139	242,520	46,791	31,341	58,765	26,276	12,942	2,829	Commodity	3	Commodity	0	0	0	0	0	0	0	0	0	Revenue	4	Revenue	0	0	0	0	0	0	0	0	0	Total FICA			2,501,306	1,835,381	341,843	108,160	58,690	78,296	47,222	23,741	7,973	Unemployment Compensation												Demand	1	Demand	8,608	4,979	1,475	911	406	290	311	160	76	Customer	2	Customer	28,533	22,275	3,601	695	465	873	390	192	42	Commodity	3	Commodity	0	0	0	0	0	0	0	0	0	Revenue	4	Revenue	0	0	0	0	0	0	0	0	0	Total Unemployment Compensation			37,141	27,254	5,076	1,606	871	1,163	701	352	118	Total Federal			2,538,447	1,862,635	346,919	109,766	59,561	79,459	47,923	24,093	8,091	New York												Unemployment Insurance												Demand	1	Demand	18,871	10,913	3,233	1,998	890	636	682	352	167	Customer	2	Customer	62,554	48,835	7,895	1,523	1,020	1,913	855	421	92	Commodity	3	Commodity	0	0	0	0	0	0	0	0	0	Revenue	4	Revenue	0	0	0	0	0	0	0	0	0	Total Unemployment Insurance			81,425	59,748	11,128	3,521	1,910	2,549	1,537	773	259	Miscellaneous - Insurance Premium Tax												Demand	1	Demand	5,341	3,138	979	540	245	178	155	81	25	Customer	2	Customer	12,128	10,888	1,011	104	49	33	23	14	6	Commodity	3	Commodity	0	0	0	0	0	0	0	0	0	Revenue	4	Revenue	0	0	0	0	0	0	0	0	0	Total Miscellaneous - Insurance Premium Tax			17,469	14,026	1,990	644	294	211	178	95	31	Property Tax												Demand	1	Demand	9,515,809	5,591,946	1,743,420	961,515	436,300	317,438	276,815	143,489	44,886	Customer	2	Customer	21,603,460	19,395,652	1,801,318	184,710	86,435	58,610	41,759	24,477	10,499	Commodity	3	Commodity	0	0	0	0	0	0	0	0	0	Revenue	4	Revenue	0	0	0	0	0	0	0	0	0	Total Property Tax			31,119,269	24,987,598	3,544,738	1,146,225	522,735	376,048	318,574	167,966	55,385	Sales Tax Company Use												Demand	1	Demand	18,959	11,141	3,474	1,916	869	632	552	286	89	Customer	2	Customer	43,041	38,642	3,589	368	172	117	83	49	21	Commodity	3	Commodity	0	0	0	0	0	0	0	0	0	Revenue	4	Revenue	0	0	0	0	0	0	0	0	0	Total Sales Tax Company Use			62,000	49,783	7,063	2,284	1,041	749	635	335	110	Total New York			31,280,163	25,111,155	3,564,919	1,152,674	525,980	379,557	320,924	169,169	55,785	Summary of Taxes Other Than Income												Demand			10,147,291	5,957,359	1,851,904	1,028,249	466,059	338,705	299,461	155,167	50,387	Customer			23,671,319	21,016,431	2,059,934	234,191	119,482	120,311	69,386	38,095	13,489	Commodity			0	0	0	0	0	0	0	0	0	Revenue			0	0	0	0	0	0	0	0	0	Total Taxes Other Than Income			33,818,610	26,973,790	3,911,838	1,262,440	585,541	459,016	368,847	193,262	63,876
DISTRIBUTION FUNCTION	FERC Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Taxes Other Than Income																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Federal																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
FICA																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Demand	1	Demand	579,703	335,242	99,323	61,369	27,349	19,531	20,946	10,799	5,144																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Customer	2	Customer	1,921,603	1,500,139	242,520	46,791	31,341	58,765	26,276	12,942	2,829																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Commodity	3	Commodity	0	0	0	0	0	0	0	0	0																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Revenue	4	Revenue	0	0	0	0	0	0	0	0	0																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Total FICA			2,501,306	1,835,381	341,843	108,160	58,690	78,296	47,222	23,741	7,973																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Unemployment Compensation																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Demand	1	Demand	8,608	4,979	1,475	911	406	290	311	160	76																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Customer	2	Customer	28,533	22,275	3,601	695	465	873	390	192	42																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Commodity	3	Commodity	0	0	0	0	0	0	0	0	0																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Revenue	4	Revenue	0	0	0	0	0	0	0	0	0																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Total Unemployment Compensation			37,141	27,254	5,076	1,606	871	1,163	701	352	118																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Total Federal			2,538,447	1,862,635	346,919	109,766	59,561	79,459	47,923	24,093	8,091																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
New York																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Unemployment Insurance																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Demand	1	Demand	18,871	10,913	3,233	1,998	890	636	682	352	167																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Customer	2	Customer	62,554	48,835	7,895	1,523	1,020	1,913	855	421	92																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Commodity	3	Commodity	0	0	0	0	0	0	0	0	0																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Revenue	4	Revenue	0	0	0	0	0	0	0	0	0																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Total Unemployment Insurance			81,425	59,748	11,128	3,521	1,910	2,549	1,537	773	259																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Miscellaneous - Insurance Premium Tax																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Demand	1	Demand	5,341	3,138	979	540	245	178	155	81	25																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Customer	2	Customer	12,128	10,888	1,011	104	49	33	23	14	6																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Commodity	3	Commodity	0	0	0	0	0	0	0	0	0																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Revenue	4	Revenue	0	0	0	0	0	0	0	0	0																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Total Miscellaneous - Insurance Premium Tax			17,469	14,026	1,990	644	294	211	178	95	31																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Property Tax																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Demand	1	Demand	9,515,809	5,591,946	1,743,420	961,515	436,300	317,438	276,815	143,489	44,886																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Customer	2	Customer	21,603,460	19,395,652	1,801,318	184,710	86,435	58,610	41,759	24,477	10,499																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Commodity	3	Commodity	0	0	0	0	0	0	0	0	0																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Revenue	4	Revenue	0	0	0	0	0	0	0	0	0																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Total Property Tax			31,119,269	24,987,598	3,544,738	1,146,225	522,735	376,048	318,574	167,966	55,385																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Sales Tax Company Use																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Demand	1	Demand	18,959	11,141	3,474	1,916	869	632	552	286	89																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Customer	2	Customer	43,041	38,642	3,589	368	172	117	83	49	21																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Commodity	3	Commodity	0	0	0	0	0	0	0	0	0																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Revenue	4	Revenue	0	0	0	0	0	0	0	0	0																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Total Sales Tax Company Use			62,000	49,783	7,063	2,284	1,041	749	635	335	110																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Total New York			31,280,163	25,111,155	3,564,919	1,152,674	525,980	379,557	320,924	169,169	55,785																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Summary of Taxes Other Than Income																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Demand			10,147,291	5,957,359	1,851,904	1,028,249	466,059	338,705	299,461	155,167	50,387																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Customer			23,671,319	21,016,431	2,059,934	234,191	119,482	120,311	69,386	38,095	13,489																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Commodity			0	0	0	0	0	0	0	0	0																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Revenue			0	0	0	0	0	0	0	0	0																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Total Taxes Other Than Income			33,818,610	26,973,790	3,911,838	1,262,440	585,541	459,016	368,847	193,262	63,876																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
566																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																

A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	Rate Year														
5	M.E./Customer Component														
6	Peak														
7	Proposed Rates														
8															
9															
10															
11															
12	DISTRIBUTION FUNCTION	FERC													
567	Federal/State Income Tax	Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cocent			
568	Operating Revenue			316,086,548	229,471,685	52,135,681	18,054,000	5,935,735	4,573,546	4,952,014	2,296,229	667,658			
569	Operating Deductions														
570	O&M Expenses	401,402		140,285,532	104,118,144	18,618,194	6,095,100	3,037,828	3,858,044	2,753,400	1,478,623	326,199			
571	Depreciation Expense	403		36,797,684	29,619,235	4,202,936	1,301,868	598,251	433,709	374,234	198,832	68,619			
572	Taxes Other Than Income	408		33,818,610	26,973,790	3,911,838	1,262,440	585,541	459,016	368,847	193,262	63,876			
573	Negative Net Salvage			0	0	0	0	0	0	0	0	0			
574	Total Operating Deductions			210,901,826	160,711,169	26,732,968	8,659,408	4,221,620	4,750,769	3,496,481	1,870,717	458,694			
575	Operating Income Before Income Taxes			105,184,722	68,760,516	25,402,713	7,394,592	1,714,115	(177,223)	1,455,533	425,512	208,964			
576	Adjustments for Tax Purposes														
577	Interest Charges			21,958,701	17,665,467	2,463,700	803,118	365,898	278,480	225,692	117,325	39,021			
578	Cost of Retiring Property			2,056,689	1,658,794	229,874	75,314	33,946	24,242	20,367	10,639	3,513			
579	Additional State Income Tax Depr.			10,566,483	8,505,194	1,206,872	373,832	171,790	124,537	107,461	57,091	19,706			
580	Meals/Entertainment			749,248	549,776	102,396	32,398	17,580	23,453	14,145	7,111	2,389			
581	Contributions in Aid of Construction			(1,200,000)	(748,318)	(233,304)	(89,922)	(43,188)	(33,253)	(30,052)	(16,556)	(5,407)			
582	Bad Debts - Net			(171,000)	(165,770)	(4,890)	(110)	(16)	(123)	(60)	(23)	(8)			
583	Capitalized Overheads			(2,142,752)	(1,572,287)	(292,839)	(92,655)	(50,278)	(67,072)	(40,453)	(20,337)	(6,831)			
584	Total Adjustments for Tax Purposes			31,817,369	25,892,856	3,471,809	1,101,975	495,732	350,264	297,100	155,250	52,383			
585	New York Taxable Income			73,367,353	42,867,660	21,930,904	6,292,617	1,218,383	(527,487)	1,158,433	270,262	156,581			
586	Total State Income Tax @	7.50%		5,502,551	3,215,074	1,644,818	471,946	91,379	(39,562)	86,882	20,270	11,744			
587	FIT Adjustments			(7,834,842)	(6,145,453)	(872,029)	(270,113)	(124,127)	(89,984)	(77,646)	(41,251)	(14,239)			
588	Federal Taxable Income			75,499,644	45,798,039	21,158,115	6,090,784	1,251,131	(397,941)	1,149,197	291,243	159,076			
589	Total Federal Income Tax @	35.00%		26,424,876	16,029,314	7,405,340	2,131,774	437,896	(139,279)	402,219	101,935	55,677			
590	Other Tax Adjustment			0	0	0	0	0	0	0	0	0			
591	Investment Tax Credit			0	0	0	0	0	0	0	0	0			
592	Deferred Income Taxes - Liberalized Depr.			(137,581)	(110,742)	(15,714)	(4,867)	(2,237)	(1,622)	(1,399)	(743)	(257)			
593															

A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	Rate Year	National Fuel Gas Distribution Corporation													
5	M.E./Customer Component	New York Division													
6	Peak	Cost of Service Study - Total Company													
7	Proposed Rates	Proposed Rates													
8		Twelve Months Ending December 31, 2008													
9		Delivery Service													
10															
11			FERC												
12	DISTRIBUTION FUNCTION	Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Costs			
594	Summary														
595	Utility Operating Income														
596	Total Operating Revenue			316,086,548	229,471,685	52,135,681	16,054,000	5,935,735	4,573,546	4,952,014	2,296,229	667,658			
597	Operating Income Deductions														
598	O&M Expenses														
599	Demand			25,151,883	14,494,148	4,403,522	2,679,116	1,198,215	858,725	872,240	449,473	196,444			
600	Customer			82,253,903	85,080,756	10,235,112	1,744,770	1,128,235	2,349,535	1,075,427	515,431	124,637			
601	Commodity			19,382,898	11,459,218	3,593,577	1,662,549	710,137	640,080	800,969	511,911	4,457			
602	Revenue			13,496,848	13,084,022	385,983	8,865	1,241	9,704	4,764	1,808	661			
603	Total O&M Expense			140,285,532	104,118,144	18,618,194	6,095,100	3,037,828	3,858,044	2,753,400	1,478,823	328,199			
604	Depreciation Expense														
605	Demand			11,374,676	6,747,292	2,103,622	1,100,021	502,850	368,698	325,781	170,480	55,932			
606	Customer			25,423,008	22,871,943	2,099,314	201,847	95,401	65,011	48,453	28,352	12,687			
607	Commodity			0	0	0	0	0	0	0	0	0			
608	Revenue			0	0	0	0	0	0	0	0	0			
609	Total Depreciation Expense			36,797,684	29,619,235	4,202,936	1,301,868	598,251	433,709	374,234	198,832	68,619			
610	Negative Net Salvage			0	0	0	0	0	0	0	0	0			
611	Taxes Other Than Income														
612	Demand			10,147,291	5,957,359	1,851,904	1,028,249	466,059	338,705	299,461	155,167	50,387			
613	Customer			23,671,319	21,016,431	2,059,934	234,191	119,482	120,311	69,386	38,095	13,489			
614	Commodity			0	0	0	0	0	0	0	0	0			
615	Revenue			0	0	0	0	0	0	0	0	0			
616	Total Taxes Other Than Income			33,818,610	26,973,790	3,911,838	1,262,440	585,541	459,016	368,847	193,262	63,876			
617	Federal/State Income Taxes			31,927,427	19,244,388	9,050,158	2,603,720	529,275	(178,841)	489,101	122,205	67,421			
618	Investment Tax Credit			0	0	0	0	0	0	0	0	0			
619	Deferred income Taxes - Liberalized Depr.			(137,581)	(110,742)	(15,714)	(4,867)	(2,237)	(1,622)	(1,399)	(743)	(257)			
620	Total Operating Revenue Deductions			242,691,672	179,844,815	35,767,412	11,258,261	4,748,658	4,570,306	3,964,183	1,992,179	525,858			
621	Utility Operating Income			73,394,876	49,626,870	16,368,269	4,795,739	1,187,077	3,240	967,831	304,050	141,800			
622	Rate Base														
623	Gas Plant In Service														
624	Demand			334,296,731	196,449,390	61,247,349	33,778,647	15,327,375	11,151,675	9,724,662	5,040,879	1,576,754			
625	Customer			759,023,359	681,452,717	63,288,163	6,489,862	3,037,015	2,059,166	1,487,420	860,245	368,770			
626	Commodity			0	0	0	0	0	0	0	0	0			
627	Revenue			0	0	0	0	0	0	0	0	0			
628	Total Gas Plant In Service			1,093,320,089	877,902,107	124,535,512	40,268,509	18,364,390	13,210,841	11,192,082	5,901,124	1,945,524			
629	Accumulated Reserve for Depreciation														
630	Demand			(123,588,433)	(73,885,090)	(23,029,103)	(11,544,755)	(5,309,734)	(3,917,780)	(3,495,878)	(1,842,952)	(583,041)			
631	Customer			(243,351,324)	(218,185,191)	(20,319,731)	(2,124,257)	(1,065,644)	(730,884)	(502,644)	(300,877)	(122,096)			
632	Commodity			0	0	0	0	0	0	0	0	0			
633	Revenue			0	0	0	0	0	0	0	0	0			
634	Total Reserve for Depreciation			(366,939,757)	(292,050,281)	(43,348,834)	(13,669,012)	(6,375,378)	(4,648,664)	(3,998,822)	(2,143,829)	(705,137)			
635	Net Plant			726,380,332	585,851,826	81,186,678	26,599,497	11,989,012	8,562,177	7,193,480	3,757,295	1,240,387			

	A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	National Fuel Gas Distribution Corporation															
5	New York Division															
6	Cost of Service Study - Total Company															
7	Proposed Rates															
8	Twelve Months Ending December 31, 2008															
9	Delivery Service															
10																
11																
12	DISTRIBUTION FUNCTION	FERC	Classification	Total	SC.1	SC.3	TC.1.1	TC.2.0	TC.3.0	TC.4.0	TC.4.1	Cogen				
636	Working Capital	Accounts														
637	Demand			9,442,185	5,812,968	1,739,293	882,272	404,832	298,068	290,455	153,380	60,917				
638	Customer			20,437,874	17,509,285	2,029,993	272,116	156,864	282,339	127,088	83,019	17,370				
639	Commodity			35,914	29,423	6,014	0	0	0	0	0	477				
640	Revenue			1,874,531	1,623,313	47,888	1,075	154	1,204	591	224	82				
641	Total Working Capital			31,590,504	24,774,989	3,823,188	1,155,463	561,650	561,611	418,134	216,623	78,848				
642	Other			0	0	0	0	0	0	0	0	0				
643	Deferred Income Taxes															
644	Demand			(33,405,926)	(19,630,826)	(6,120,400)	(3,375,468)	(1,531,882)	(1,114,388)	(971,778)	(503,728)	(157,576)				
645	Customer			(75,840,487)	(68,089,817)	(6,323,656)	(648,436)	(303,438)	(205,755)	(146,600)	(85,927)	(36,858)				
646	Commodity			0	0	0	0	0	0	0	0	0				
647	Revenue			0	0	0	0	0	0	0	0	0				
648	Total Deferred Income Taxes			(109,246,413)	(87,720,743)	(12,444,056)	(4,023,904)	(1,835,100)	(1,320,143)	(1,118,378)	(589,655)	(194,434)				
649	Deferred Income Taxes - ITC															
650	Demand			(953,124)	(580,102)	(174,625)	(96,307)	(43,701)	(31,795)	(27,728)	(14,372)	(4,496)				
651	Customer			(2,163,849)	(1,942,708)	(180,424)	(18,501)	(8,858)	(5,871)	(4,183)	(2,452)	(1,052)				
652	Commodity			0	0	0	0	0	0	0	0	0				
653	Revenue			0	0	0	0	0	0	0	0	0				
654	Total Deferred Income Taxes - ITC			(3,116,973)	(2,502,810)	(355,049)	(114,808)	(52,359)	(37,666)	(31,909)	(16,824)	(5,548)				
655	Deferred NY PSC Assessment															
656	Demand			354,844	204,911	82,431	37,592	16,837	12,085	12,096	6,236	2,656				
657	Customer			1,122,895	897,542	138,225	22,739	14,573	29,871	13,732	6,599	1,614				
658	Revenue			170,281	165,054	4,889	109	15	122	60	23	9				
659	Total Deferred NY PSC Assessment			1,648,000	1,267,507	203,525	60,440	31,425	42,078	25,888	12,858	4,279				
660	Deferred RD&D			(168,000)	(155,225)	(12,421)	(279)	(40)	(20)	(10)	(4)	(1)				
661	Deferred Site Remediation Costs															
662	Demand			1,466,558	861,820	268,692	148,187	67,242	48,923	42,662	22,114	6,918				
663	Customer			3,329,470	2,989,208	277,615	28,487	13,321	9,033	6,436	3,772	1,618				
664	Total Deferred Site Remediation Costs			4,796,028	3,851,028	546,307	176,654	80,563	57,956	49,098	25,886	8,536				
665	TRA Impacts - Uncollectibles			4,987,000	4,834,463	142,618	3,202	459	3,588	1,760	668	244				
666	Elimination of Reorganization Costs per C27934			(93,000)	(85,929)	(6,876)	(154)	(22)	(11)	(5)	(2)	(1)				
667	Internal Pension Reserve															
668	Demand			5,722,868	3,309,534	980,528	605,634	269,993	192,815	208,779	106,606	50,779				
669	Customer			18,970,211	14,809,494	2,394,173	461,925	309,404	580,128	259,399	127,764	27,924				
670	Commodity			0	0	0	0	0	0	0	0	0				
671	Revenue			0	0	0	0	0	0	0	0	0				
672	Total Internal Pension Reserve			24,693,079	18,119,028	3,374,701	1,067,759	579,397	772,043	468,178	234,370	78,703				
673	Earnings Base in Excess of Capitalization															
674	Demand			8,272,201	4,808,481	1,496,433	874,388	393,691	284,084	247,355	126,995	40,774				
675	Customer			20,591,804	18,383,976	1,766,365	191,833	92,128	85,497	52,221	28,767	11,017				
676	Commodity			1,545	770	4	318	148	125	105	54	21				
677	Revenue			292,308	283,368	8,359	188	27	210	103	39	14				
678	Total Earnings Base in Excess of Capitalization			29,157,858	23,455,829	3,271,927	1,065,727	485,994	369,916	299,784	155,855	51,828				
679	Net Rate Base			710,628,415	571,689,963	79,730,542	25,990,597	11,840,979	9,012,427	7,304,000	3,797,070	1,262,837				
680																
681	Return Earned			10.3300%	8.6800%	20.5300%	18.4500%	10.0300%	0.0400%	13.2500%	8.0100%	11.2300%				
682																
683	Unitized Rate of Return			1.000000	0.840271	1.987415	1.786060	0.970958	0.003872	1.282672	0.775411	1.087125				
684	END DISTRIBUTION FUNCTION															

	A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year			National Fuel Gas Distribution Corporation												
5	M.E./Customer Component			New York Division												
6	Peak			Cost of Service Study - Total Company												
7	Proposed Rates			Proposed Rates												
8				Twelve Months Ending December 31, 2008												
9				Natural Gas Supply Service												
10																
11				FERC												
12	DISTRIBUTION FUNCTION			Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Coden		
13																
14	Gas Plant in Service			101												
15	Production Plant			325-338	1 Demand	0	0	0	0	0	0	0	0	0	0	
16																
17	Transmission Plant			365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	
18	Transmission Plant			365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	
19																
20	Distribution Plant															
21	Land			374.1	1 Demand	0	0	0	0	0	0	0	0	0	0	
22	Land Rights			374.2	1 Demand	0	0	0	0	0	0	0	0	0	0	
23	Structures & Improvements			375	1 Demand	0	0	0	0	0	0	0	0	0	0	
24	Mains (Other)			376	1 Demand	0	0	0	0	0	0	0	0	0	0	
25	Mains (>4")			376	1 Demand	0	0	0	0	0	0	0	0	0	0	
26	Mains (Remaining)			376	1 Demand	0	0	0	0	0	0	0	0	0	0	
27	Compressor Station Equipment			377	1 Demand	0	0	0	0	0	0	0	0	0	0	
28	Industrial M&R Station Equipment			385	1 Demand	0	0	0	0	0	0	0	0	0	0	
29	Other			387	1 Demand	0	0	0	0	0	0	0	0	0	0	
30	Land Rights			374.2	2 Customer	0	0	0	0	0	0	0	0	0	0	
31	Mains			376	2 Customer	0	0	0	0	0	0	0	0	0	0	
32	M&R Station Equipment			378	2 Customer	0	0	0	0	0	0	0	0	0	0	
33	Services			380	2 Customer	0	0	0	0	0	0	0	0	0	0	
34	Meters			381	2 Customer	0	0	0	0	0	0	0	0	0	0	
35	Meter Installations			382	2 Customer	0	0	0	0	0	0	0	0	0	0	
36	House Regulators			383	2 Customer	0	0	0	0	0	0	0	0	0	0	
37	House Regulators Installations			384	2 Customer	0	0	0	0	0	0	0	0	0	0	
38	Other			387	2 Customer	0	0	0	0	0	0	0	0	0	0	
39	Total Distribution - Demand					0	0	0	0	0	0	0	0	0	0	
40	Total Distribution - Customer					0	0	0	0	0	0	0	0	0	0	
41	Total Distribution					0	0	0	0	0	0	0	0	0	0	
42																
43	General Plant			389-399												
44	Demand - Delivery				1 Demand	0	0	0	0	0	0	0	0	0	0	
45	Demand - Supply				1 Demand	0	0	0	0	0	0	0	0	0	0	
46	Customer				2 Customer	0	0	0	0	0	0	0	0	0	0	
47	Commodity				3 Commodity	0	0	0	0	0	0	0	0	0	0	
48	Revenue				4 Revenue	0	0	0	0	0	0	0	0	0	0	
49	Total General					0	0	0	0	0	0	0	0	0	0	
50																
51	Intangible Plant			301-303												
52	Demand				1 Demand	0	0	0	0	0	0	0	0	0	0	
53	Customer				2 Customer	0	0	0	0	0	0	0	0	0	0	
54	Total Intangible					0	0	0	0	0	0	0	0	0	0	
55																
56	Plant in Service Summary															
57	Demand Related				1	0	0	0	0	0	0	0	0	0	0	
58	Customer Related				2	0	0	0	0	0	0	0	0	0	0	
59	Commodity Related				3	0	0	0	0	0	0	0	0	0	0	
60	Revenue Related				4	0	0	0	0	0	0	0	0	0	0	
61																
62	Total Gas Plant in Service					0	0	0	0	0	0	0	0	0	0	
63																

A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year														
5	M.E./Customer Component														
6	Peak														
7	Proposed Rates														
8															
9															
10															
11															
12	National Fuel Gas Distribution Corporation														
	New York Division														
	Cost of Service Study - Total Company														
	Proposed Rates														
	Twelve Months Ending December 31, 2008														
	Natural Gas Supply Service														
		FERC													
		Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Costen			
64	Accumulated Reserve for Depreciation		108												
65	Production Plant		325-338	1 Demand	0	0	0	0	0	0	0	0	0	0	0
66	Transmission Plant		365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0
67	Transmission Plant		365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0
68	Transmission Plant		365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0
69	Distribution Plant														
70	Land		374.1	1 Demand	0	0	0	0	0	0	0	0	0	0	0
71	Land Rights		374.2	1 Demand	0	0	0	0	0	0	0	0	0	0	0
72	Structures & Improvements		375	1 Demand	0	0	0	0	0	0	0	0	0	0	0
73	Mains		376	1 Demand	0	0	0	0	0	0	0	0	0	0	0
74	Mains (Other)		376	1 Demand	0	0	0	0	0	0	0	0	0	0	0
75	Compressor Station Equipment		377	1 Demand	0	0	0	0	0	0	0	0	0	0	0
76	Industrial M&R Station Equipment		385	1 Demand	0	0	0	0	0	0	0	0	0	0	0
77	Other		387	1 Demand	0	0	0	0	0	0	0	0	0	0	0
78	Land Rights		374.2	2 Customer	0	0	0	0	0	0	0	0	0	0	0
79	Mains		376	2 Customer	0	0	0	0	0	0	0	0	0	0	0
80	M&R Station Equipment		378	2 Customer	0	0	0	0	0	0	0	0	0	0	0
81	Services		380	2 Customer	0	0	0	0	0	0	0	0	0	0	0
82	Meters		381	2 Customer	0	0	0	0	0	0	0	0	0	0	0
83	Meter Installations		382	2 Customer	0	0	0	0	0	0	0	0	0	0	0
84	House Regulators		383	2 Customer	0	0	0	0	0	0	0	0	0	0	0
85	House Regulators Installations		384	2 Customer	0	0	0	0	0	0	0	0	0	0	0
86	Other		387	2 Customer	0	0	0	0	0	0	0	0	0	0	0
87	Other				0	0	0	0	0	0	0	0	0	0	0
88	Total Distribution - Demand				0	0	0	0	0	0	0	0	0	0	0
89	Total Distribution - Customer				0	0	0	0	0	0	0	0	0	0	0
90	Total Distribution				0	0	0	0	0	0	0	0	0	0	0
91	General Plant		389-399												
92	Demand - Delivery			1 Demand	0	0	0	0	0	0	0	0	0	0	0
93	Demand - Supply			1 Demand	0	0	0	0	0	0	0	0	0	0	0
94	Customer			2 Customer	0	0	0	0	0	0	0	0	0	0	0
95	Commodity			3 Commodity	0	0	0	0	0	0	0	0	0	0	0
96	Revenue			4 Revenue	0	0	0	0	0	0	0	0	0	0	0
97	Total General				0	0	0	0	0	0	0	0	0	0	0
98	Intangible Plant		301-303												
99	Demand			1 Demand	0	0	0	0	0	0	0	0	0	0	0
100	Customer			2 Customer	0	0	0	0	0	0	0	0	0	0	0
101	Total Intangible				0	0	0	0	0	0	0	0	0	0	0
102	Total Intangible				0	0	0	0	0	0	0	0	0	0	0
103	Accumulated Reserve for Depreciation Summary														
104	Demand Related			1 Demand	0	0	0	0	0	0	0	0	0	0	0
105	Customer Related			2 Customer	0	0	0	0	0	0	0	0	0	0	0
106	Commodity Related			3 Commodity	0	0	0	0	0	0	0	0	0	0	0
107	Revenue Related			4 Revenue	0	0	0	0	0	0	0	0	0	0	0
108	Revenue Related			4 Revenue	0	0	0	0	0	0	0	0	0	0	0
109	Revenue Related			4 Revenue	0	0	0	0	0	0	0	0	0	0	0
110	Total Accumulated Reserve for Depreciation				0	0	0	0	0	0	0	0	0	0	0
111	Total Accumulated Reserve for Depreciation				0	0	0	0	0	0	0	0	0	0	0
112	Total Accumulated Reserve for Depreciation				0	0	0	0	0	0	0	0	0	0	0

	A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year			National Fuel Gas Distribution Corporation												
5	M.E./Customer Component			New York Division												
6	Peak			Cost of Service Study - Total Company												
7	Proposed Rates			Proposed Rates												
8				Twelve Months Ending December 31, 2008												
9				Natural Gas Supply Service												
10																
11				FERC												
12	DISTRIBUTION FUNCTION			Accounts	Classification	Total	SC.1	SC.3	TC.1.1	TC.2.0	TC.3.0	TC.4.0	TC.4.1	Costs		
113	Depreciation Expense			403												
114	Production Plant			325-336	1 Demand	0	0	0	0	0	0	0	0	0	0	0
115																
116	Transmission Plant			365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0
117	Transmission Plant			365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0
118																
119	Distribution Plant															
120	Land			374.1	1 Demand	0	0	0	0	0	0	0	0	0	0	0
121	Land Rights			374.2	1 Demand	0	0	0	0	0	0	0	0	0	0	0
122	Structures & Improvements			375	1 Demand	0	0	0	0	0	0	0	0	0	0	0
123	Mains			376	1 Demand	0	0	0	0	0	0	0	0	0	0	0
124	Mains (Other)			376	1 Demand	0	0	0	0	0	0	0	0	0	0	0
125	Compressor Station Equipment			377	1 Demand	0	0	0	0	0	0	0	0	0	0	0
126	Industrial M&R Station Equipment			385	1 Demand	0	0	0	0	0	0	0	0	0	0	0
127	Other			387	1 Demand	0	0	0	0	0	0	0	0	0	0	0
128	Land Rights			374.2	2 Customer	0	0	0	0	0	0	0	0	0	0	0
129	Mains			376	2 Customer	0	0	0	0	0	0	0	0	0	0	0
130	M&R Station Equipment			378	2 Customer	0	0	0	0	0	0	0	0	0	0	0
131	Services			380	2 Customer	0	0	0	0	0	0	0	0	0	0	0
132	Meters			381	2 Customer	0	0	0	0	0	0	0	0	0	0	0
133	Meter Installations			382	2 Customer	0	0	0	0	0	0	0	0	0	0	0
134	House Regulators			383	2 Customer	0	0	0	0	0	0	0	0	0	0	0
135	House Regulators Installations			384	2 Customer	0	0	0	0	0	0	0	0	0	0	0
136	Other			387	2 Customer	0	0	0	0	0	0	0	0	0	0	0
137	Total Distribution - Demand					0	0	0	0	0	0	0	0	0	0	0
138	Total Distribution - Customer					0	0	0	0	0	0	0	0	0	0	0
139	Total Distribution					0	0	0	0	0	0	0	0	0	0	0
140																
141	General Plant			389-399												
142	Demand - Delivery				1 Demand	0	0	0	0	0	0	0	0	0	0	0
143	Demand - Supply				1 Demand	0	0	0	0	0	0	0	0	0	0	0
144	Customer				2 Customer	0	0	0	0	0	0	0	0	0	0	0
145	Commodity				3 Commodity	0	0	0	0	0	0	0	0	0	0	0
146	Revenue				4 Revenue	0	0	0	0	0	0	0	0	0	0	0
147	Total General					0	0	0	0	0	0	0	0	0	0	0
148																
149	Intangible Plant			301-303												
150	Demand				1 Demand	0	0	0	0	0	0	0	0	0	0	0
151	Customer				2 Customer	0	0	0	0	0	0	0	0	0	0	0
152	Total Intangible					0	0	0	0	0	0	0	0	0	0	0
153																
154	Depreciation Summary															
155	Demand Related				1 Demand	0	0	0	0	0	0	0	0	0	0	0
156	Customer Related				2 Customer	0	0	0	0	0	0	0	0	0	0	0
157	Commodity Related				3 Commodity	0	0	0	0	0	0	0	0	0	0	0
158	Revenue Related				4 Revenue	0	0	0	0	0	0	0	0	0	0	0
159																
160	Total Depreciation Expense					0	0	0	0	0	0	0	0	0	0	0
161																

	A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year											National Fuel Gas Distribution Corporation				
5	M.E./Customer Component											New York Division				
6	Peak											Cost of Service Study - Total Company				
7	Proposed Rates											Proposed Rates				
8												Twelve Months Ending December 31, 2008				
9												Natural Gas Supply Service				
10																
11																
12	DISTRIBUTION FUNCTION															
162	Working Capital															
163	Cash															
164	1/8 O&M calculation											3 Commodity				
165	1/8 O&M calculation											1 Demand				
166	1/8 O&M calculation											2 Customer				
167	1/8 O&M calculation											4 Revenue				
168	Total Cash Working Capital															
169	Prepayments															
170	Taxes - Demand											1 Demand				
171	Taxes - Customer											2 Customer				
172	Taxes - Commodity											3 Commodity				
173	Other Insurance - Demand											1 Demand				
174	Other Insurance - Customer											2 Customer				
175	Other Insurance - Revenue											4 Revenue				
176	AGA Dues - Demand											1 Demand				
177	AGA Dues - Customer											2 Customer				
178	AGA Dues - Revenue											4 Revenue				
179	Total Prepayments															
180	Material & Supplies															
181	Valves											1 Demand				
182	Valves											2 Customer				
183	Regulators - Dom & Ind.											1 Demand				
184	Meter & Service Risers											2 Customer				
185	Pipe - Services & Mains											1 Demand				
186	Pipe - Services & Mains											2 Customer				
187	Total Material & Supplies															
188	Gas Storage Inventory											1 Demand				
189	Summary of Working Capital															
190	Demand															
191	Customer															
192	Commodity															
193	Revenue															
194	Total Working Capital															
195																
196	Other											2 Customer				
197	Deferred Income Taxes - Demand											1 Demand				
198	Deferred Income Taxes - Customer											2 Customer				
199	Deferred Income Taxes - Commodity											3 Commodity				
200	Deferred Income Taxes - Revenue											4 Revenue				
201	Deferred Income Taxes - ITC Demand											1 Demand				
202	Deferred Income Taxes - ITC Customer											2 Customer				
203	Deferred Income Taxes - ITC Commodity											3 Commodity				
204	Deferred Income Taxes - ITC Revenue											4 Revenue				
205	Deferred NY PSC Assessment - Demand											1 Demand				
206	Deferred NY PSC Assessment - Customer											2 Customer				
207	Deferred NY PSC Assessment - Revenue											4 Revenue				
208	Deferred RD&D											2 Customer				
209	Deferred Site Remediation Costs - Demand											1 Demand				
210	Deferred Site Remediation Costs - Customer											2 Customer				
211	TRA Impacts - Uncollectibles											4 Revenue				
212	Elimination of Reorganization Costs per C27934											2 Customer				
213	Internal Pension Reserve - Demand											1 Demand				
214	Internal Pension Reserve - Customer											2 Customer				
215	Internal Pension Reserve - Commodity											3 Commodity				
216	Internal Pension Reserve - Revenue											4 Revenue				
217	Earnings Base in Excess of Capitalization - Demand											1 Demand				
218	Earnings Base in Excess of Capitalization - Customer											2 Customer				
219	Earnings Base in Excess of Capitalization - Commodity											3 Commodity				
220	Earnings Base in Excess of Capitalization - Revenue											4 Revenue				
221																
222																

	A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year			National Fuel Gas Distribution Corporation												
5	M.E./Customer Component			New York Division												
6	Peak			Cost of Service Study - Total Company												
7	Proposed Rates			Proposed Rates												
8				Twelve Months Ending December 31, 2008												
9				Natural Gas Supply Service												
10																
11																
12	DISTRIBUTION FUNCTION			FERC	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	CoGen		
223	Operating Revenues			400												
224	Revenues - Supply Function			480-481, 489		0	0	0	0	0	0	0	0	0	0	0
225	Revenues - Delivery Function					0	0	0	0	0	0	0	0	0	0	0
226	Revenues - Billing Function					0	0	0	0	0	0	0	0	0	0	0
227	Other Operating Revenues															
228	Late Payment Charges - Supply			487		0	0	0	0	0	0	0	0	0	0	0
229	Late Payment Charges - Delivery			487		0	0	0	0	0	0	0	0	0	0	0
230	Late Payment Charges - Billing			487		0	0	0	0	0	0	0	0	0	0	0
231	Bill Insert Revenues			495		0	0	0	0	0	0	0	0	0	0	0
232	Misc. Other Revenue			495		0	0	0	0	0	0	0	0	0	0	0
233	Sale of Inventory Materials			495		0	0	0	0	0	0	0	0	0	0	0
234	Sales Tax			495	1 Demand	0	0	0	0	0	0	0	0	0	0	0
235	Sales Tax			495	2 Customer	0	0	0	0	0	0	0	0	0	0	0
236	Sales Tax			495	3 Commodity	0	0	0	0	0	0	0	0	0	0	0
237	Sales Tax			495	4 Revenue	0	0	0	0	0	0	0	0	0	0	0
238	Total Other Operating Revenue					0	0	0	0	0	0	0	0	0	0	0
239																
240	Total Operating Revenue					0	0	0	0	0	0	0	0	0	0	0
241																

A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ		
4	Rate Year										National Fuel Gas Distribution Corporation						
5	M.E./Customer Component										New York Division						
6	Peak										Cost of Service Study - Total Company						
7	Proposed Rates										Proposed Rates						
8											Twelve Months Ending December 31, 2008						
9											Natural Gas Supply Service						
10																	
11											FERC						
12	DISTRIBUTION FUNCTION		Accounts	Classification	Total	SC.1	SC.3	TC.1.1	TC.2.0	TC.3.0	TC.4.0	TC.4.1	Cogen				
242	Direct Labor Expense		401,402														
243	Natural Gas Production		750-769	1 Demand	0	0	0	0	0	0	0	0	0	0			
244																	
245	Other Gas Supply		807.1-813	3 Commodity	0	0	0	0	0	0	0	0	0	0			
246																	
247	Transmission		850-867	1 Demand	0	0	0	0	0	0	0	0	0	0			
248																	
249	Distribution																
250	Load Dispatching		871	1 Demand	0	0	0	0	0	0	0	0	0	0			
251	Mains & Services		874	1 Demand	0	0	0	0	0	0	0	0	0	0			
252	Structures & Improvements		886	1 Demand	0	0	0	0	0	0	0	0	0	0			
253	Mains Maintenance		887	1 Demand	0	0	0	0	0	0	0	0	0	0			
254	Services Maintenance		887	1 Demand	0	0	0	0	0	0	0	0	0	0			
255	Compressor Station Equip Maint		888	1 Demand	0	0	0	0	0	0	0	0	0	0			
256	Compressor Station Equipment		872,888	1 Demand	0	0	0	0	0	0	0	0	0	0			
257	Meas. & Regulator - General		875,889	1 Demand	0	0	0	0	0	0	0	0	0	0			
258	Meas. & Regulator - Industrial		876,890	1 Demand	0	0	0	0	0	0	0	0	0	0			
259	Meas. & Regulator - City		877,891	1 Demand	0	0	0	0	0	0	0	0	0	0			
260	Maint of Other Equipment		894	1 Demand	0	0	0	0	0	0	0	0	0	0			
261	Supervision & Engineering		870,885	1 Demand	0	0	0	0	0	0	0	0	0	0			
262	Other Distribution Expense		880	1 Demand	0	0	0	0	0	0	0	0	0	0			
263	Mains & Services		874	2 Customer	0	0	0	0	0	0	0	0	0	0			
264	Mains Maintenance		887	2 Customer	0	0	0	0	0	0	0	0	0	0			
265	Services Maintenance		887	2 Customer	0	0	0	0	0	0	0	0	0	0			
266	Meters & House Regulators		878,893	2 Customer	0	0	0	0	0	0	0	0	0	0			
267	Customer Installations			2 Customer	0	0	0	0	0	0	0	0	0	0			
268	Maint of Other Equipment		894	2 Customer	0	0	0	0	0	0	0	0	0	0			
269	Supervision & Engineering		870,885	2 Customer	0	0	0	0	0	0	0	0	0	0			
270	Other Distribution Expense		880	2 Customer	0	0	0	0	0	0	0	0	0	0			
271	Total Distribution - Demand				0	0	0	0	0	0	0	0	0	0			
272	Total Distribution - Customer				0	0	0	0	0	0	0	0	0	0			
273	Total Distribution				0	0	0	0	0	0	0	0	0	0			
274																	
275	Customer Accounts																
276	Meter Reading		902	2 Customer	0	0	0	0	0	0	0	0	0	0			
277	Customer Record & Collections		903	2 Customer	0	0	0	0	0	0	0	0	0	0			
278	Customer Record & Collections		903	4 Revenue	0	0	0	0	0	0	0	0	0	0			
279	Miscellaneous Customer Accounts		905	2 Customer	0	0	0	0	0	0	0	0	0	0			
280	Supervision		901	2 Customer	0	0	0	0	0	0	0	0	0	0			
281	Supervision		901	4 Revenue	0	0	0	0	0	0	0	0	0	0			
282	Total Customer Accounts - Customer				0	0	0	0	0	0	0	0	0	0			
283	Total Customer Accounts - Revenue				0	0	0	0	0	0	0	0	0	0			
284	Total Customer Accounts				0	0	0	0	0	0	0	0	0	0			
285																	
286	Customer Service		909-913														
287	Customer Service			2 Customer	0	0	0	0	0	0	0	0	0	0			
288	Transportation Administration			2 Customer	0	0	0	0	0	0	0	0	0	0			
289	Total Customer Service				0	0	0	0	0	0	0	0	0	0			
290																	
291	Summary of Direct Labor Expense																
292	Demand				0	0	0	0	0	0	0	0	0	0			
293	Customer				0	0	0	0	0	0	0	0	0	0			
294	Commodity				0	0	0	0	0	0	0	0	0	0			
295	Revenue				0	0	0	0	0	0	0	0	0	0			
296																	
297	Total Direct Labor Expense				0	0	0	0	0	0	0	0	0	0			
298																	

	A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year											National Fuel Gas Distribution Corporation				
5	M.E./Customer Component											New York Division				
6	Peak											Cost of Service Study - Total Company				
7	Proposed Rates											Proposed Rates				
8												Twelve Months Ending December 31, 2008				
9												Natural Gas Supply Service				
10																
11																
12	DISTRIBUTION FUNCTION			FERC	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen		
299	Operation and Maintenance Expense			401, 402												
300	Natural Gas Production			750-769	1 Demand	0	0	0	0	0	0	0	0	0	0	0
301																
302	Purchase Gas Expense - Supply			401,999	3 Commodity	0	0	0	0	0	0	0	0	0	0	0
303	Purchase Gas Expense - Delivery			401,999	3 Commodity	0	0	0	0	0	0	0	0	0	0	0
304	Other Gas Supply Expense - Supply			807.1-813	3 Commodity	0	0	0	0	0	0	0	0	0	0	0
305	Other Gas Supply Expense - Delivery			807.1-813	3 Commodity	0	0	0	0	0	0	0	0	0	0	0
306	Gas for Utility Operation			807.1-813	3 Commodity	0	0	0	0	0	0	0	0	0	0	0
307	Total Other Gas Supply					0	0	0	0	0	0	0	0	0	0	0
308																
309	Transmission			850-867	1 Demand	0	0	0	0	0	0	0	0	0	0	0
310																
311	Distribution															
312	Load Dispatching			871	1 Demand	0	0	0	0	0	0	0	0	0	0	0
313	Compressor Station Equipment			872	1 Demand	0	0	0	0	0	0	0	0	0	0	0
314	Mains & Services			874	1 Demand	0	0	0	0	0	0	0	0	0	0	0
315	Structures & Improvements			886	1 Demand	0	0	0	0	0	0	0	0	0	0	0
316	Mains Maintenance			887	1 Demand	0	0	0	0	0	0	0	0	0	0	0
317	Compressor Station Equip Maint			888	1 Demand	0	0	0	0	0	0	0	0	0	0	0
318	Maint of Other Equipment			894	1 Demand	0	0	0	0	0	0	0	0	0	0	0
319	Meas. & Regulator - General			875,889	1 Demand	0	0	0	0	0	0	0	0	0	0	0
320	Meas. & Regulator - Industrial			876,890	1 Demand	0	0	0	0	0	0	0	0	0	0	0
321	Meas. & Regulator - City			877,891	1 Demand	0	0	0	0	0	0	0	0	0	0	0
322	Services Maintenance			892,892.10	1 Demand	0	0	0	0	0	0	0	0	0	0	0
323	Supervision & Engineering			870,885	1 Demand	0	0	0	0	0	0	0	0	0	0	0
324	Rents			881	1 Demand	0	0	0	0	0	0	0	0	0	0	0
325	Other Distribution Expense			880	1 Demand	0	0	0	0	0	0	0	0	0	0	0
326	Mains & Services			874	2 Customer	0	0	0	0	0	0	0	0	0	0	0
327	Customer Installations			879	2 Customer	0	0	0	0	0	0	0	0	0	0	0
328	Mains Maintenance			887	2 Customer	0	0	0	0	0	0	0	0	0	0	0
329	Maint of Other Equipment			894	2 Customer	0	0	0	0	0	0	0	0	0	0	0
330	Meters & House Regulators			878,893	2 Customer	0	0	0	0	0	0	0	0	0	0	0
331	Services Maintenance			893,893.10	2 Customer	0	0	0	0	0	0	0	0	0	0	0
332	Supervision & Engineering			870,885	2 Customer	0	0	0	0	0	0	0	0	0	0	0
333	Rents			881	2 Customer	0	0	0	0	0	0	0	0	0	0	0
334	Other Distribution Expense			880	2 Customer	0	0	0	0	0	0	0	0	0	0	0
335	Total Distribution - Demand					0	0	0	0	0	0	0	0	0	0	0
336	Total Distribution - Customer					0	0	0	0	0	0	0	0	0	0	0
337	Total Distribution					0	0	0	0	0	0	0	0	0	0	0
338																
339	Customer Accounts															
340	Meter Reading			902	2 Customer	0	0	0	0	0	0	0	0	0	0	0
341	Customer Record & Collections			903	2 Customer	0	0	0	0	0	0	0	0	0	0	0
342	Customer Record & Collections			903	4 Revenue	0	0	0	0	0	0	0	0	0	0	0
343	Uncollectible Accounts - Supply			904	4 Revenue	0	0	0	0	0	0	0	0	0	0	0
344	Uncollectible Accounts - Delivery			904	4 Revenue	0	0	0	0	0	0	0	0	0	0	0
345	Uncollectible Accounts - Billing			904	4 Revenue	0	0	0	0	0	0	0	0	0	0	0
346	Miscellaneous Customer Accounts			905	2 Customer	0	0	0	0	0	0	0	0	0	0	0
347	Supervision			901	2 Customer	0	0	0	0	0	0	0	0	0	0	0
348	Supervision			901	4 Revenue	0	0	0	0	0	0	0	0	0	0	0
349	Total Customer Accounts - Customer					0	0	0	0	0	0	0	0	0	0	0
350	Total Customer Accounts - Revenue					0	0	0	0	0	0	0	0	0	0	0
351	Total Customer Accounts					0	0	0	0	0	0	0	0	0	0	0
352																
353	Customer Service			909-913												
354	Customer Service				2 Customer	0	0	0	0	0	0	0	0	0	0	0
355	Transportation Administration				2 Customer	0	0	0	0	0	0	0	0	0	0	0
356	Total Customer Service					0	0	0	0	0	0	0	0	0	0	0
357																
358	Sales Promotion				2 Customer	0	0	0	0	0	0	0	0	0	0	0
359																

A	B	C	D	E	F	G	AO	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year										National Fuel Gas Distribution Corporation				
5	M.E./Customer Component										New York Division				
6	Peak										Cost of Service Study - Total Company				
7	Proposed Rates										Proposed Rates				
8											Twelve Months Ending December 31, 2008				
9											Natural Gas Supply Service				
10															
11															
12	DISTRIBUTION FUNCTION		FERC	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Coopn		
360	Administrative & General Expenses														
361	A&G Salaries		920												
362	Corporate Management - Non O&M			1 Demand	0	0	0	0	0	0	0	0	0		
363	Corporate Management - O&M			1 Demand	0	0	0	0	0	0	0	0	0		
364	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0		
365	Operations, Engineering, & Mechanical			1 Demand	0	0	0	0	0	0	0	0	0		
366	Corporate Management - Non O&M			2 Customer	0	0	0	0	0	0	0	0	0		
367	Corporate Management - O&M			2 Customer	0	0	0	0	0	0	0	0	0		
368	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0		
369	Operations, Engineering, & Mechanical			2 Customer	0	0	0	0	0	0	0	0	0		
370	Corporate Management - O&M			4 Revenue	0	0	0	0	0	0	0	0	0		
371	Total A&G Salaries				0	0	0	0	0	0	0	0	0		
372															
373	Office Supplies & Expenses		921												
374	Corporate Management - Non O&M			1 Demand	0	0	0	0	0	0	0	0	0		
375	Corporate Management - O&M			1 Demand	0	0	0	0	0	0	0	0	0		
376	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0		
377	Operations, Engineering, & Mechanical			1 Demand	0	0	0	0	0	0	0	0	0		
378	Corporate Management - Non O&M			2 Customer	0	0	0	0	0	0	0	0	0		
379	Corporate Management - O&M			2 Customer	0	0	0	0	0	0	0	0	0		
380	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0		
381	Operations, Engineering, & Mechanical			2 Customer	0	0	0	0	0	0	0	0	0		
382	Corporate Management - O&M			4 Revenue	0	0	0	0	0	0	0	0	0		
383	Total Outside Services				0	0	0	0	0	0	0	0	0		
384															
385	Administrative Exp. Transferred - Credit		922												
386	Corporate Management - Non O&M			1 Demand	0	0	0	0	0	0	0	0	0		
387	Corporate Management - O&M			1 Demand	0	0	0	0	0	0	0	0	0		
388	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0		
389	Operations, Engineering, & Mechanical			1 Demand	0	0	0	0	0	0	0	0	0		
390	Corporate Management - Non O&M			2 Customer	0	0	0	0	0	0	0	0	0		
391	Corporate Management - O&M			2 Customer	0	0	0	0	0	0	0	0	0		
392	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0		
393	Operations, Engineering, & Mechanical			2 Customer	0	0	0	0	0	0	0	0	0		
394	Corporate Management - O&M			4 Revenue	0	0	0	0	0	0	0	0	0		
395	Total Administrative Exp. Transferred - Credit				0	0	0	0	0	0	0	0	0		
396															
397	Outside Services Employed		923												
398	Corporate Management - Non O&M			1 Demand	0	0	0	0	0	0	0	0	0		
399	Corporate Management - O&M			1 Demand	0	0	0	0	0	0	0	0	0		
400	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0		
401	Operations, Engineering, & Mechanical			1 Demand	0	0	0	0	0	0	0	0	0		
402	Corporate Management - Non O&M			2 Customer	0	0	0	0	0	0	0	0	0		
403	Corporate Management - O&M			2 Customer	0	0	0	0	0	0	0	0	0		
404	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0		
405	Operations, Engineering, & Mechanical			2 Customer	0	0	0	0	0	0	0	0	0		
406	Corporate Management - O&M			4 Revenue	0	0	0	0	0	0	0	0	0		
407	Total Outside Services Employed				0	0	0	0	0	0	0	0	0		
408															
409	Property Insurance		924												
410	Corporate Management - Non O&M			1 Demand	0	0	0	0	0	0	0	0	0		
411	Corporate Management - O&M			1 Demand	0	0	0	0	0	0	0	0	0		
412	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0		
413	Operations, Engineering, & Mechanical			1 Demand	0	0	0	0	0	0	0	0	0		
414	Corporate Management - Non O&M			2 Customer	0	0	0	0	0	0	0	0	0		
415	Corporate Management - O&M			2 Customer	0	0	0	0	0	0	0	0	0		
416	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0		
417	Operations, Engineering, & Mechanical			2 Customer	0	0	0	0	0	0	0	0	0		
418	Corporate Management - O&M			4 Revenue	0	0	0	0	0	0	0	0	0		
419	Total Property Insurance				0	0	0	0	0	0	0	0	0		
420															

	A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year			National Fuel Gas Distribution Corporation												
5	M.E./Customer Component			New York Division												
6	Peak			Cost of Service Study - Total Company												
7	Proposed Rates			Proposed Rates												
8				Twelve Months Ending December 31, 2008												
9				Natural Gas Supply Service												
10																
11																
12	DISTRIBUTION FUNCTION															
13																
14																
15																
16																
17																
18																
19																
20																
21																
22																
23																
24																
25																
26																
27																
28																
29																
30																
31																
32																
33																
34																
35																
36																
37																
38																
39																
40																
41																
42																
43																
44																
45																
46																
47																
48																
49																
50																
51																
52																
53																
54																
55																
56																
57																
58																
59																
60																
61																
62																
63																
64																
65																
66																
67																
68																
69																
70																
71																
72																
73																
74																
75																
76																
77																
78																
79																
80																
81																
82																
83																
84																
85																
86																
87																
88																
89																
90																
91																
92																
93																
94																
95																
96																
97																
98																
99																
100																

Exhibit (RMFA-1)
 Schedule 3
 Workpaper
 Distribution NGS
 Page 9

A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year			National Fuel Gas Distribution Corporation											
5	M.E./Customer Component			New York Division											
6	Peak			Cost of Service Study - Total Company											
7	Proposed Rates			Proposed Rates											
8				Twelve Months Ending December 31, 2008											
9				Natural Gas Supply Service											
10															
11															
12	DISTRIBUTION FUNCTION			FERC											
				Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Conen	
481	Rents			931											
482	Corporate Management - Non O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	0
483	Corporate Management - O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	0
484	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0	0	0
485	Operations, Engineering, & Mechanical			1 Demand	0	0	0	0	0	0	0	0	0	0	0
486	Corporate Management - Non O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	0
487	Corporate Management - O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	0
488	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0	0	0
489	Operations, Engineering, & Mechanical			2 Customer	0	0	0	0	0	0	0	0	0	0	0
490	Corporate Management - O&M			4 Revenue	0	0	0	0	0	0	0	0	0	0	0
491	Total Rents				0	0	0	0	0	0	0	0	0	0	0
492															
493	Maintenance General Plant			932											
494	Corporate Management - Non O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	0
495	Corporate Management - O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	0
496	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0	0	0
497	Operations, Engineering, & Mechanical			1 Demand	0	0	0	0	0	0	0	0	0	0	0
498	Corporate Management - Non O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	0
499	Corporate Management - O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	0
500	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0	0	0
501	Operations, Engineering, & Mechanical			2 Customer	0	0	0	0	0	0	0	0	0	0	0
502	Corporate Management - O&M			4 Revenue	0	0	0	0	0	0	0	0	0	0	0
503	Total Maintenance General Plant				0	0	0	0	0	0	0	0	0	0	0
504															
505	Total Administrative & General														
506	Demand				0	0	0	0	0	0	0	0	0	0	0
507	Customer				0	0	0	0	0	0	0	0	0	0	0
508	Commodity				0	0	0	0	0	0	0	0	0	0	0
509	Revenue				0	0	0	0	0	0	0	0	0	0	0
510					0	0	0	0	0	0	0	0	0	0	0
511															
512	Misc. Other			2 Customer	0	0	0	0	0	0	0	0	0	0	0
513															
514	Summary O&M Expenses														
515	Demand				0	0	0	0	0	0	0	0	0	0	0
516	Customer				0	0	0	0	0	0	0	0	0	0	0
517	Commodity				0	0	0	0	0	0	0	0	0	0	0
518	Revenue				0	0	0	0	0	0	0	0	0	0	0
519	Total O&M Expenses				0	0	0	0	0	0	0	0	0	0	0
520															

	A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year			National Fuel Gas Distribution Corporation												
5	M.E./Customer Component			New York Division												
6	Peak			Cost of Service Study - Total Company												
7	Proposed Rates			Proposed Rates												
8				Twelve Months Ending December 31, 2008												
9				Natural Gas Supply Service												
10																
11																
12	DISTRIBUTION FUNCTION			<u>FERC</u>	<u>Classification</u>	<u>Total</u>	<u>SC 1</u>	<u>SC 3</u>	<u>TC 1.1</u>	<u>TC 2.0</u>	<u>TC 3.0</u>	<u>TC 4.0</u>	<u>TC 4.1</u>	<u>Cogen</u>		
521	Taxes Other Than Income															
522	Federal															
523	FICA															
524			Demand	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
525			Customer	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
526			Commodity	3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0
527			Revenue	4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
528	Total FICA				0	0	0	0	0	0	0	0	0	0	0	0
529	Unemployment Compensation															
530			Demand	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
531			Customer	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
532			Commodity	3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0
533			Revenue	4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
534	Total Unemployment Compensation				0	0	0	0	0	0	0	0	0	0	0	0
535	Total Federal				0	0	0	0	0	0	0	0	0	0	0	0
536	New York															
537	Unemployment Insurance															
538			Demand	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
539			Customer	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
540			Commodity	3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0
541			Revenue	4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
542	Total Unemployment Insurance				0	0	0	0	0	0	0	0	0	0	0	0
543	Miscellaneous - Insurance Premium Tax															
544			Demand	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
545			Customer	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
546			Revenue	4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
547	Total Miscellaneous - Insurance Premium Tax				0	0	0	0	0	0	0	0	0	0	0	0
548	Property Tax															
549			Demand	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
550			Customer	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
551			Commodity	3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0
552			Revenue	4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
553	Total Property Tax				0	0	0	0	0	0	0	0	0	0	0	0
554	Sales Tax Company Use															
555			Demand	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
556			Customer	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
557			Revenue	4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
558	Total Sales Tax Company Use				0	0	0	0	0	0	0	0	0	0	0	0
559	Total New York				0	0	0	0	0	0	0	0	0	0	0	0
560	Summary of Taxes Other Than Income															
561			Demand		0	0	0	0	0	0	0	0	0	0	0	0
562			Customer		0	0	0	0	0	0	0	0	0	0	0	0
563			Commodity		0	0	0	0	0	0	0	0	0	0	0	0
564			Revenue		0	0	0	0	0	0	0	0	0	0	0	0
565	Total Taxes Other Than Income				0	0	0	0	0	0	0	0	0	0	0	0
566																

	A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year			National Fuel Gas Distribution Corporation												
5	M.E./Customer Component			New York Division												
6	Peak			Cost of Service Study - Total Company												
7	Proposed Rates			Proposed Rates												
8				Twelve Months Ending December 31, 2008												
9				Natural Gas Supply Service												
10																
11																
12	DISTRIBUTION FUNCTION			<u>FERC</u>	<u>Classification</u>	<u>Total</u>	<u>SC 1</u>	<u>SC 3</u>	<u>TC 1.1</u>	<u>TC 2.0</u>	<u>TC 3.0</u>	<u>TC 4.0</u>	<u>TC 4.1</u>	<u>Cocon</u>		
567	Federal/State Income Tax			409												
568	Operating Revenue					0	0	0	0	0	0	0	0	0	0	0
569	Operating Deductions															
570	O&M Expenses			401, 402		0	0	0	0	0	0	0	0	0	0	0
571	Depreciation Expense			403		0	0	0	0	0	0	0	0	0	0	0
572	Taxes Other Than Income			408		0	0	0	0	0	0	0	0	0	0	0
573	Negative Net Salvage					0	0	0	0	0	0	0	0	0	0	0
574	Total Operating Deductions					0	0	0	0	0	0	0	0	0	0	0
575	Operating Income Before Income Taxes					0	0	0	0	0	0	0	0	0	0	0
576	Adjustments for Tax Purposes															
577	Interest Charges					0	0	0	0	0	0	0	0	0	0	0
578	Cost of Retiring Property					0	0	0	0	0	0	0	0	0	0	0
579	Additional State Income Tax Depr.					0	0	0	0	0	0	0	0	0	0	0
580	Meals/Entertainment					0	0	0	0	0	0	0	0	0	0	0
581	Contributions in Aid of Construction					0	0	0	0	0	0	0	0	0	0	0
582	Bad Debts - Net					0	0	0	0	0	0	0	0	0	0	0
583	Capitalized Overheads					0	0	0	0	0	0	0	0	0	0	0
584	Total Adjustments for Tax Purposes					0	0	0	0	0	0	0	0	0	0	0
585	New York Taxable Income					0	0	0	0	0	0	0	0	0	0	0
586	Total State Income Tax @			7.50%		0	0	0	0	0	0	0	0	0	0	0
587	FIT Adjustments					0	0	0	0	0	0	0	0	0	0	0
588	Federal Taxable Income					0	0	0	0	0	0	0	0	0	0	0
589	Total Federal Income Tax @			35.00%		0	0	0	0	0	0	0	0	0	0	0
590	Other Tax Adjustment					0	0	0	0	0	0	0	0	0	0	0
591	Investment Tax Credit					0	0	0	0	0	0	0	0	0	0	0
592	Deferred Income Taxes - Liberalized Depr.					0	0	0	0	0	0	0	0	0	0	0
593																

	A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year			National Fuel Gas Distribution Corporation												
5	M.E./Customer Component			New York Division												
6	Peak			Cost of Service Study - Total Company												
7	Proposed Rates			Proposed Rates												
8				Twelve Months Ending December 31, 2008												
9				Natural Gas Supply Service												
10																
11				FERC												
12	DISTRIBUTION FUNCTION			Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogan		
594	Summary															
595	Utility Operating Income															
596	Total Operating Revenue			0	0	0	0	0	0	0	0	0	0	0	0	
597	Operating Income Deductions															
598	O&M Expenses															
599	Demand			0	0	0	0	0	0	0	0	0	0	0	0	
600	Customer			0	0	0	0	0	0	0	0	0	0	0	0	
601	Commodity			0	0	0	0	0	0	0	0	0	0	0	0	
602	Revenue			0	0	0	0	0	0	0	0	0	0	0	0	
603	Total O&M Expense			0	0	0	0	0	0	0	0	0	0	0	0	
604	Depreciation Expense															
605	Demand			0	0	0	0	0	0	0	0	0	0	0	0	
606	Customer			0	0	0	0	0	0	0	0	0	0	0	0	
607	Commodity			0	0	0	0	0	0	0	0	0	0	0	0	
608	Revenue			0	0	0	0	0	0	0	0	0	0	0	0	
609	Total Depreciation Expense			0	0	0	0	0	0	0	0	0	0	0	0	
610	Negative Net Salvage			0	0	0	0	0	0	0	0	0	0	0	0	
611	Taxes Other Than Income															
612	Demand			0	0	0	0	0	0	0	0	0	0	0	0	
613	Customer			0	0	0	0	0	0	0	0	0	0	0	0	
614	Commodity			0	0	0	0	0	0	0	0	0	0	0	0	
615	Revenue			0	0	0	0	0	0	0	0	0	0	0	0	
616	Total Taxes Other Than Income			0	0	0	0	0	0	0	0	0	0	0	0	
617	Federal/State Income Taxes			0	0	0	0	0	0	0	0	0	0	0	0	
618	Investment Tax Credit			0	0	0	0	0	0	0	0	0	0	0	0	
619	Deferred Income Taxes - Liberalized Depr.			0	0	0	0	0	0	0	0	0	0	0	0	
620	Total Operating Revenue Deductions			0	0	0	0	0	0	0	0	0	0	0	0	
621	Utility Operating Income			0	0	0	0	0	0	0	0	0	0	0	0	
622	Rate Base															
623	Gas Plant In Service															
624	Demand			0	0	0	0	0	0	0	0	0	0	0	0	
625	Customer			0	0	0	0	0	0	0	0	0	0	0	0	
626	Commodity			0	0	0	0	0	0	0	0	0	0	0	0	
627	Revenue			0	0	0	0	0	0	0	0	0	0	0	0	
628	Total Gas Plant In Service			0	0	0	0	0	0	0	0	0	0	0	0	
629	Accumulated Reserve for Depreciation															
630	Demand			0	0	0	0	0	0	0	0	0	0	0	0	
631	Customer			0	0	0	0	0	0	0	0	0	0	0	0	
632	Commodity			0	0	0	0	0	0	0	0	0	0	0	0	
633	Revenue			0	0	0	0	0	0	0	0	0	0	0	0	
634	Total Reserve for Depreciation			0	0	0	0	0	0	0	0	0	0	0	0	
635	Net Plant			0	0	0	0	0	0	0	0	0	0	0	0	

A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year		National Fuel Gas Distribution Corporation												
5	M.E./Customer Component		New York Division												
6	Peak		Cost of Service Study - Total Company												
7	Proposed Rates		Proposed Rates												
8			Twelve Months Ending December 31, 2008												
9			Natural Gas Supply Service												
10															
11															
12	DISTRIBUTION FUNCTION		FERC	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen		
636	Working Capital		Accounts												
637	Demand				0	0	0	0	0	0	0	0	0	0	0
638	Customer				0	0	0	0	0	0	0	0	0	0	0
639	Commodity				0	0	0	0	0	0	0	0	0	0	0
640	Revenue				0	0	0	0	0	0	0	0	0	0	0
641	Total Working Capital				0	0	0	0	0	0	0	0	0	0	0
642	Other				0	0	0	0	0	0	0	0	0	0	0
643	Deferred Income Taxes														
644	Demand				0	0	0	0	0	0	0	0	0	0	0
645	Customer				0	0	0	0	0	0	0	0	0	0	0
646	Commodity				0	0	0	0	0	0	0	0	0	0	0
647	Revenue				0	0	0	0	0	0	0	0	0	0	0
648	Total Deferred Income Taxes				0	0	0	0	0	0	0	0	0	0	0
649	Deferred Income Taxes - ITC														
650	Demand				0	0	0	0	0	0	0	0	0	0	0
651	Customer				0	0	0	0	0	0	0	0	0	0	0
652	Commodity				0	0	0	0	0	0	0	0	0	0	0
653	Revenue				0	0	0	0	0	0	0	0	0	0	0
654	Total Deferred Income Taxes - ITC				0	0	0	0	0	0	0	0	0	0	0
655	Deferred NY PSC Assessment														
656	Demand				0	0	0	0	0	0	0	0	0	0	0
657	Customer				0	0	0	0	0	0	0	0	0	0	0
658	Revenue				0	0	0	0	0	0	0	0	0	0	0
659	Total Deferred NY PSC Assessment				0	0	0	0	0	0	0	0	0	0	0
660	Deferred RD&D				0	0	0	0	0	0	0	0	0	0	0
661	Deferred Site Remediation Costs														
662	Demand				0	0	0	0	0	0	0	0	0	0	0
663	Customer				0	0	0	0	0	0	0	0	0	0	0
664	Total Deferred Site Remediation Costs				0	0	0	0	0	0	0	0	0	0	0
665	TRA Impacts - Uncollectibles				0	0	0	0	0	0	0	0	0	0	0
666	Elimination of Reorganization Costs per C27934				0	0	0	0	0	0	0	0	0	0	0
667	Internal Pension Reserve														
668	Demand				0	0	0	0	0	0	0	0	0	0	0
669	Customer				0	0	0	0	0	0	0	0	0	0	0
670	Commodity				0	0	0	0	0	0	0	0	0	0	0
671	Revenue				0	0	0	0	0	0	0	0	0	0	0
672	Internal Pension Reserve														
673	Earnings Base in Excess of Capitalization														
674	Demand				0	0	0	0	0	0	0	0	0	0	0
675	Customer				0	0	0	0	0	0	0	0	0	0	0
676	Commodity				0	0	0	0	0	0	0	0	0	0	0
677	Revenue				0	0	0	0	0	0	0	0	0	0	0
678	Earnings Base in Excess of Capitalization				0	0	0	0	0	0	0	0	0	0	0
679	Net Rate Base				0	0	0	0	0	0	0	0	0	0	0
680															
681	Return Earned				0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
682															
683	Utilized Rate of Return				0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
684	END DISTRIBUTION FUNCTION														

	A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year			National Fuel Gas Distribution Corporation												
5	M.E./Customer Component			New York Division												
6	Peak			Cost of Service Study - Total Company												
7	Proposed Rates			Proposed Rates												
8				Twelve Months Ending December 31, 2008												
9				Billing and Payment Service												
10																
11																
12	DISTRIBUTION FUNCTION			FERC	Classification	Total	SC.1	SC.3	TC.1.1	TC.2.0	TC.3.0	TC.4.0	TC.4.1	Cogen		
13				Accounts												
14	Gas Plant in Service			101												
15	Production Plant			325-338	1 Demand	0	0	0	0	0	0	0	0	0		
16																
17	Transmission Plant			365-369	1 Demand	0	0	0	0	0	0	0	0	0		
18	Transmission Plant			365-369	1 Demand	0	0	0	0	0	0	0	0	0		
19																
20	Distribution Plant															
21	Land			374.1	1 Demand	0	0	0	0	0	0	0	0	0		
22	Land Rights			374.2	1 Demand	0	0	0	0	0	0	0	0	0		
23	Structures & Improvements			375	1 Demand	0	0	0	0	0	0	0	0	0		
24	Mains (Other)			376	1 Demand	0	0	0	0	0	0	0	0	0		
25	Mains (>4")			376	1 Demand	0	0	0	0	0	0	0	0	0		
26	Mains (Remaining)			376	1 Demand	0	0	0	0	0	0	0	0	0		
27	Compressor Station Equipment			377	1 Demand	0	0	0	0	0	0	0	0	0		
28	Industrial M&R Station Equipment			385	1 Demand	0	0	0	0	0	0	0	0	0		
29	Other			387	1 Demand	0	0	0	0	0	0	0	0	0		
30	Land Rights			374.2	2 Customer	0	0	0	0	0	0	0	0	0		
31	Mains			376	2 Customer	0	0	0	0	0	0	0	0	0		
32	M&R Station Equipment			378	2 Customer	0	0	0	0	0	0	0	0	0		
33	Services			380	2 Customer	0	0	0	0	0	0	0	0	0		
34	Meters			381	2 Customer	0	0	0	0	0	0	0	0	0		
35	Meter Installations			382	2 Customer	0	0	0	0	0	0	0	0	0		
36	House Regulators			383	2 Customer	0	0	0	0	0	0	0	0	0		
37	House Regulators Installations			384	2 Customer	0	0	0	0	0	0	0	0	0		
38	Other			387	2 Customer	0	0	0	0	0	0	0	0	0		
39	Total Distribution - Demand					0	0	0	0	0	0	0	0	0		
40	Total Distribution - Customer					0	0	0	0	0	0	0	0	0		
41	Total Distribution					0	0	0	0	0	0	0	0	0		
42																
43	General Plant			389-399												
44	Demand - Delivery				1 Demand	0	0	0	0	0	0	0	0	0		
45	Demand - Supply				1 Demand	0	0	0	0	0	0	0	0	0		
46	Customer				2 Customer	0	0	0	0	0	0	0	0	0		
47	Commodity				3 Commodity	0	0	0	0	0	0	0	0	0		
48	Revenue				4 Revenue	0	0	0	0	0	0	0	0	0		
49	Total General					0	0	0	0	0	0	0	0	0		
50																
51	Intangible Plant			301-303												
52	Demand				1 Demand	0	0	0	0	0	0	0	0	0		
53	Customer				2 Customer	0	0	0	0	0	0	0	0	0		
54	Total Intangible					0	0	0	0	0	0	0	0	0		
55																
56	Plant in Service Summary															
57	Demand Related				1	0	0	0	0	0	0	0	0	0		
58	Customer Related				2	0	0	0	0	0	0	0	0	0		
59	Commodity Related				3	0	0	0	0	0	0	0	0	0		
60	Revenue Related				4	0	0	0	0	0	0	0	0	0		
61																
62	Total Gas Plant in Service					0	0	0	0	0	0	0	0	0		
63																

A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year														
5	M.E./Customer Component														
6	Peak														
7	Proposed Rates														
8															
9															
10															
11															
12	DISTRIBUTION FUNCTION			FERC	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Conan	
64	Accumulated Reserve for Depreciation			108											
65	Production Plant			325-338	1 Demand	0	0	0	0	0	0	0	0	0	0
66															
67	Transmission Plant			365-369	1 Demand	0	0	0	0	0	0	0	0	0	0
68	Transmission Plant			365-369	1 Demand	0	0	0	0	0	0	0	0	0	0
69															
70	Distribution Plant														
71	Land			374.1	1 Demand	0	0	0	0	0	0	0	0	0	0
72	Land Rights			374.2	1 Demand	0	0	0	0	0	0	0	0	0	0
73	Structures & Improvements			375	1 Demand	0	0	0	0	0	0	0	0	0	0
74	Mains			376	1 Demand	0	0	0	0	0	0	0	0	0	0
75	Mains (Other)			376	1 Demand	0	0	0	0	0	0	0	0	0	0
76	Compressor Station Equipment			377	1 Demand	0	0	0	0	0	0	0	0	0	0
77	Industrial M&R Station Equipment			385	1 Demand	0	0	0	0	0	0	0	0	0	0
78	Other			387	1 Demand	0	0	0	0	0	0	0	0	0	0
79	Land Rights			374.2	2 Customer	0	0	0	0	0	0	0	0	0	0
80	Mains			378	2 Customer	0	0	0	0	0	0	0	0	0	0
81	M&R Station Equipment			378	2 Customer	0	0	0	0	0	0	0	0	0	0
82	Services			380	2 Customer	0	0	0	0	0	0	0	0	0	0
83	Meters			381	2 Customer	0	0	0	0	0	0	0	0	0	0
84	Meter Installations			382	2 Customer	0	0	0	0	0	0	0	0	0	0
85	House Regulators			383	2 Customer	0	0	0	0	0	0	0	0	0	0
86	House Regulators Installations			384	2 Customer	0	0	0	0	0	0	0	0	0	0
87	Other			387	2 Customer	0	0	0	0	0	0	0	0	0	0
88	Total Distribution - Demand					0	0	0	0	0	0	0	0	0	0
89	Total Distribution - Customer					0	0	0	0	0	0	0	0	0	0
90	Total Distribution					0	0	0	0	0	0	0	0	0	0
91															
92	General Plant			389-399											
93	Demand - Delivery				1 Demand	0	0	0	0	0	0	0	0	0	0
94	Demand - Supply				1 Demand	0	0	0	0	0	0	0	0	0	0
95	Customer				2 Customer	0	0	0	0	0	0	0	0	0	0
96	Commodity				3 Commodity	0	0	0	0	0	0	0	0	0	0
97	Revenue				4 Revenue	0	0	0	0	0	0	0	0	0	0
98	Total General					0	0	0	0	0	0	0	0	0	0
99															
100	Intangible Plant			301-303											
101	Demand				1 Demand	0	0	0	0	0	0	0	0	0	0
102	Customer				2 Customer	0	0	0	0	0	0	0	0	0	0
103	Total Intangible					0	0	0	0	0	0	0	0	0	0
104															
105	Accumulated Reserve for Depreciation Summary														
106	Demand Related				1 Demand	0	0	0	0	0	0	0	0	0	0
107	Customer Related				2 Customer	0	0	0	0	0	0	0	0	0	0
108	Commodity Related				3 Commodity	0	0	0	0	0	0	0	0	0	0
109	Revenue Related				4 Revenue	0	0	0	0	0	0	0	0	0	0
110															
111	Total Accumulated Reserve for Depreciation					0	0	0	0	0	0	0	0	0	0
112															

A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year		National Fuel Gas Distribution Corporation												
5	M.E./Customer Component		New York Division												
6	Peak		Cost of Service Study - Total Company												
7	Proposed Rates		Proposed Rates												
8			Twelve Months Ending December 31, 2008												
9			Billing and Payment Service												
10															
11															
12	DISTRIBUTION FUNCTION		FERC Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Coasn		
113	Depreciation Expense		403												
114	Production Plant		325-338	1 Demand	0	0	0	0	0	0	0	0	0	0	0
115	Transmission Plant		365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0
117	Transmission Plant		365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0
118	Distribution Plant														
120	Land		374.1	1 Demand	0	0	0	0	0	0	0	0	0	0	0
121	Land Rights		374.2	1 Demand	0	0	0	0	0	0	0	0	0	0	0
122	Structures & Improvements		375	1 Demand	0	0	0	0	0	0	0	0	0	0	0
123	Mains		376	1 Demand	0	0	0	0	0	0	0	0	0	0	0
124	Mains (Other)		376	1 Demand	0	0	0	0	0	0	0	0	0	0	0
125	Compressor Station Equipment		377	1 Demand	0	0	0	0	0	0	0	0	0	0	0
126	Industrial M&R Station Equipment		385	1 Demand	0	0	0	0	0	0	0	0	0	0	0
127	Other		387	1 Demand	0	0	0	0	0	0	0	0	0	0	0
128	Land Rights		374.2	2 Customer	0	0	0	0	0	0	0	0	0	0	0
129	Mains		376	2 Customer	0	0	0	0	0	0	0	0	0	0	0
130	M&R Station Equipment		378	2 Customer	0	0	0	0	0	0	0	0	0	0	0
131	Services		380	2 Customer	0	0	0	0	0	0	0	0	0	0	0
132	Meters		381	2 Customer	0	0	0	0	0	0	0	0	0	0	0
133	Meter Installations		382	2 Customer	0	0	0	0	0	0	0	0	0	0	0
134	House Regulators		383	2 Customer	0	0	0	0	0	0	0	0	0	0	0
135	House Regulators Installations		384	2 Customer	0	0	0	0	0	0	0	0	0	0	0
138	Other		387	2 Customer	0	0	0	0	0	0	0	0	0	0	0
137	Total Distribution - Demand				0	0	0	0	0	0	0	0	0	0	0
138	Total Distribution - Customer				0	0	0	0	0	0	0	0	0	0	0
139	Total Distribution				0	0	0	0	0	0	0	0	0	0	0
140	General Plant		389-399												
141	Demand - Delivery			1 Demand	0	0	0	0	0	0	0	0	0	0	0
142	Demand - Supply			1 Demand	0	0	0	0	0	0	0	0	0	0	0
143	Customer			2 Customer	0	0	0	0	0	0	0	0	0	0	0
144	Commodity			3 Commodity	0	0	0	0	0	0	0	0	0	0	0
145	Revenue			4 Revenue	0	0	0	0	0	0	0	0	0	0	0
146	Total General				0	0	0	0	0	0	0	0	0	0	0
147	Intangible Plant		301-303												
148	Demand			1 Demand	0	0	0	0	0	0	0	0	0	0	0
150	Customer			2 Customer	0	0	0	0	0	0	0	0	0	0	0
151	Total Intangible				0	0	0	0	0	0	0	0	0	0	0
152	Depreciation Summary														
153	Demand Related			1 Demand	0	0	0	0	0	0	0	0	0	0	0
154	Customer Related			2 Customer	0	0	0	0	0	0	0	0	0	0	0
155	Commodity Related			3 Commodity	0	0	0	0	0	0	0	0	0	0	0
156	Revenue Related			4 Revenue	0	0	0	0	0	0	0	0	0	0	0
157	Total Depreciation Expense				0	0	0	0	0	0	0	0	0	0	0
158															
160															
161															

A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year										National Fuel Gas Distribution Corporation				
5	M.E./Customer Component										New York Division				
6	Peak										Cost of Service Study - Total Company				
7	Proposed Rates										Proposed Rates				
8											Twelve Months Ending December 31, 2008				
9											Billing and Payment Service				
10															
11															
12	DISTRIBUTION FUNCTION		FERC												
12			Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen		
162	Working Capital														
163	Cash														
164		1/8 O&M calculation		3 Commodity	0	0	0	0	0	0	0	0	0	0	
165		1/8 O&M calculation		1 Demand	0	0	0	0	0	0	0	0	0	0	
166		1/8 O&M calculation		2 Customer	0	0	0	0	0	0	0	0	0	0	
167		1/8 O&M calculation		4 Revenue	0	0	0	0	0	0	0	0	0	0	
168		Total Cash Working Capital			0	0	0	0	0	0	0	0	0	0	
169	Prepayments														
170		Taxes - Demand		1 Demand	0	0	0	0	0	0	0	0	0	0	
171		Taxes - Customer		2 Customer	0	0	0	0	0	0	0	0	0	0	
172		Taxes - Commodity		3 Commodity	0	0	0	0	0	0	0	0	0	0	
173		Other Insurance - Demand		1 Demand	0	0	0	0	0	0	0	0	0	0	
174		Other Insurance - Customer		2 Customer	0	0	0	0	0	0	0	0	0	0	
175		Other Insurance - Revenue		4 Revenue	0	0	0	0	0	0	0	0	0	0	
176		AGA Dues - Demand		1 Demand	0	0	0	0	0	0	0	0	0	0	
177		AGA Dues - Customer		2 Customer	0	0	0	0	0	0	0	0	0	0	
178		AGA Dues - Revenue		4 Revenue	0	0	0	0	0	0	0	0	0	0	
179		Total Prepayments			0	0	0	0	0	0	0	0	0	0	
180	Material & Supplies														
181		Valves		1 Demand	0	0	0	0	0	0	0	0	0	0	
182		Valves		2 Customer	0	0	0	0	0	0	0	0	0	0	
183		Regulators - Dem & Ind.		1 Demand	0	0	0	0	0	0	0	0	0	0	
184		Meter & Service Risers		2 Customer	0	0	0	0	0	0	0	0	0	0	
185		Pipe - Services & Mains		1 Demand	0	0	0	0	0	0	0	0	0	0	
186		Pipe - Services & Mains		2 Customer	0	0	0	0	0	0	0	0	0	0	
187		Total Material & Supplies			0	0	0	0	0	0	0	0	0	0	
188		Gas Storage Inventory		1 Demand	0	0	0	0	0	0	0	0	0	0	
189	Summary of Working Capital														
190		Demand			0	0	0	0	0	0	0	0	0	0	
191		Customer			0	0	0	0	0	0	0	0	0	0	
192		Commodity			0	0	0	0	0	0	0	0	0	0	
193		Revenue			0	0	0	0	0	0	0	0	0	0	
194		Total Working Capital			0	0	0	0	0	0	0	0	0	0	
195															
196		Other		2 Customer	0	0	0	0	0	0	0	0	0	0	
197		Deferred Income Taxes - Demand		1 Demand	0	0	0	0	0	0	0	0	0	0	
198		Deferred Income Taxes - Customer		2 Customer	0	0	0	0	0	0	0	0	0	0	
199		Deferred Income Taxes - Commodity		3 Commodity	0	0	0	0	0	0	0	0	0	0	
200		Deferred Income Taxes - Revenue		4 Revenue	0	0	0	0	0	0	0	0	0	0	
201		Deferred Income Taxes - ITC Demand		1 Demand	0	0	0	0	0	0	0	0	0	0	
202		Deferred Income Taxes - ITC Customer		2 Customer	0	0	0	0	0	0	0	0	0	0	
203		Deferred Income Taxes - ITC Commodity		3 Commodity	0	0	0	0	0	0	0	0	0	0	
204		Deferred Income Taxes - ITC Revenue		4 Revenue	0	0	0	0	0	0	0	0	0	0	
205		Deferred NY PSC Assessment - Demand		1 Demand	0	0	0	0	0	0	0	0	0	0	
206		Deferred NY PSC Assessment - Customer		2 Customer	0	0	0	0	0	0	0	0	0	0	
207		Deferred NY PSC Assessment - Revenue		4 Revenue	0	0	0	0	0	0	0	0	0	0	
208		Deferred RD&D		2 Customer	0	0	0	0	0	0	0	0	0	0	
209		Deferred Site Remediation Costs - Demand		1 Demand	0	0	0	0	0	0	0	0	0	0	
210		Deferred Site Remediation Costs - Customer		2 Customer	0	0	0	0	0	0	0	0	0	0	
211		TRA Impacts - Uncollectibles		4 Revenue	0	0	0	0	0	0	0	0	0	0	
212		Elimination of Reorganization Costs per C27934		2 Customer	0	0	0	0	0	0	0	0	0	0	
213		Internal Pension Reserve - Demand		1 Demand	0	0	0	0	0	0	0	0	0	0	
214		Internal Pension Reserve - Customer		2 Customer	0	0	0	0	0	0	0	0	0	0	
215		Internal Pension Reserve - Commodity		3 Commodity	0	0	0	0	0	0	0	0	0	0	
216		Internal Pension Reserve - Revenue		4 Revenue	0	0	0	0	0	0	0	0	0	0	
217		Earnings Base in Excess of Capitalization - Demand		1 Demand	0	0	0	0	0	0	0	0	0	0	
218		Earnings Base in Excess of Capitalization - Customer		2 Customer	0	0	0	0	0	0	0	0	0	0	
219		Earnings Base in Excess of Capitalization - Commodity		3 Commodity	0	0	0	0	0	0	0	0	0	0	
220		Earnings Base in Excess of Capitalization - Revenue		4 Revenue	0	0	0	0	0	0	0	0	0	0	
221															
222															

	A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year	National Fuel Gas Distribution Corporation														
5	M.E./Customer Component	New York Division														
6	Peak	Cost of Service Study - Total Company														
7	Proposed Rates	Proposed Rates														
8		Twelve Months Ending December 31, 2008														
9		Billing and Payment Service														
10																
11			FERC													
12	DISTRIBUTION FUNCTION	Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen				
223	Operating Revenues	400														
224	Revenues - Supply Function	480-481, 489		0	0	0	0	0	0	0	0	0	0	0	0	0
225	Revenues - Delivery Function			0	0	0	0	0	0	0	0	0	0	0	0	0
226	Revenues - Billing Function			0	0	0	0	0	0	0	0	0	0	0	0	0
227	Other Operating Revenues															
228	Late Payment Charges - Supply	487		0	0	0	0	0	0	0	0	0	0	0	0	0
229	Late Payment Charges - Delivery	487		0	0	0	0	0	0	0	0	0	0	0	0	0
230	Late Payment Charges - Billing	487		0	0	0	0	0	0	0	0	0	0	0	0	0
231	Bill Insert Revenues	495		0	0	0	0	0	0	0	0	0	0	0	0	0
232	Misc. Other Revenue	495		0	0	0	0	0	0	0	0	0	0	0	0	0
233	Sale of Inventory Materials	495		0	0	0	0	0	0	0	0	0	0	0	0	0
234	Sales Tax	495	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
235	Sales Tax	495	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
236	Sales Tax	495	3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0	0
237	Sales Tax	495	4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
238	Total Other Operating Revenue			0	0	0	0	0	0	0	0	0	0	0	0	0
239																
240	Total Operating Revenue			0	0	0	0	0	0	0	0	0	0	0	0	0
241																

A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year														National Fuel Gas Distribution Corporation
5	M.E./Customer Component														New York Division
6	Peak														Cost of Service Study - Total Company
7	Proposed Rates														Proposed Rates
8															Twelve Months Ending December 31, 2008
9															Billing and Payment Service
10															
11															
12	DISTRIBUTION FUNCTION		FERC												
12			Accounts	Classification	Total	SC.1	SC.3	TC.1.1	TC.2.0	TC.3.0	TC.4.0	TC.4.1	Cosom		
242	Direct Labor Expense		401,402												
243	Natural Gas Production		750-769	1 Demand	0	0	0	0	0	0	0	0	0	0	0
244															
245	Other Gas Supply		807.1-813	3 Commodity	0	0	0	0	0	0	0	0	0	0	0
246															
247	Transmission		850-867	1 Demand	0	0	0	0	0	0	0	0	0	0	0
248															
249	Distribution														
250	Load Dispatching		871	1 Demand	0	0	0	0	0	0	0	0	0	0	0
251	Mains & Services		874	1 Demand	0	0	0	0	0	0	0	0	0	0	0
252	Structures & Improvements		886	1 Demand	0	0	0	0	0	0	0	0	0	0	0
253	Mains Maintenance		887	1 Demand	0	0	0	0	0	0	0	0	0	0	0
254	Services Maintenance		887	1 Demand	0	0	0	0	0	0	0	0	0	0	0
255	Compressor Station Equip Maint		888	1 Demand	0	0	0	0	0	0	0	0	0	0	0
256	Compressor Station Equipment		872,888	1 Demand	0	0	0	0	0	0	0	0	0	0	0
257	Meas. & Regulator - General		875,889	1 Demand	0	0	0	0	0	0	0	0	0	0	0
258	Meas. & Regulator - Industrial		876,890	1 Demand	0	0	0	0	0	0	0	0	0	0	0
259	Meas. & Regulator - City		877,891	1 Demand	0	0	0	0	0	0	0	0	0	0	0
260	Maint of Other Equipment		894	1 Demand	0	0	0	0	0	0	0	0	0	0	0
261	Supervision & Engineering		870,885	1 Demand	0	0	0	0	0	0	0	0	0	0	0
262	Other Distribution Expense		880	1 Demand	0	0	0	0	0	0	0	0	0	0	0
263	Mains & Services		874	2 Customer	0	0	0	0	0	0	0	0	0	0	0
264	Mains Maintenance		887	2 Customer	0	0	0	0	0	0	0	0	0	0	0
265	Services Maintenance		887	2 Customer	0	0	0	0	0	0	0	0	0	0	0
266	Meters & House Regulators		876,893	2 Customer	0	0	0	0	0	0	0	0	0	0	0
267	Customer Installations			2 Customer	0	0	0	0	0	0	0	0	0	0	0
269	Maint of Other Equipment		894	2 Customer	0	0	0	0	0	0	0	0	0	0	0
269	Supervision & Engineering		870,885	2 Customer	0	0	0	0	0	0	0	0	0	0	0
270	Other Distribution Expense		880	2 Customer	0	0	0	0	0	0	0	0	0	0	0
271	Total Distribution - Demand				0	0	0	0	0	0	0	0	0	0	0
272	Total Distribution - Customer				0	0	0	0	0	0	0	0	0	0	0
273	Total Distribution				0	0	0	0	0	0	0	0	0	0	0
274															
275	Customer Accounts														
276	Meter Reading		902	2 Customer	0	0	0	0	0	0	0	0	0	0	0
277	Customer Record & Collections		903	2 Customer	0	0	0	0	0	0	0	0	0	0	0
278	Customer Record & Collections		903	4 Revenue	0	0	0	0	0	0	0	0	0	0	0
279	Miscellaneous Customer Accounts		905	2 Customer	0	0	0	0	0	0	0	0	0	0	0
280	Supervision		901	2 Customer	0	0	0	0	0	0	0	0	0	0	0
281	Supervision		901	4 Revenue	0	0	0	0	0	0	0	0	0	0	0
282	Total Customer Accounts - Customer				0	0	0	0	0	0	0	0	0	0	0
283	Total Customer Accounts - Revenue				0	0	0	0	0	0	0	0	0	0	0
284	Total Customer Accounts				0	0	0	0	0	0	0	0	0	0	0
285															
286	Customer Service		909-913												
287	Customer Service			2 Customer	0	0	0	0	0	0	0	0	0	0	0
288	Transportation Administration			2 Customer	0	0	0	0	0	0	0	0	0	0	0
289	Total Customer Service				0	0	0	0	0	0	0	0	0	0	0
290															
291	Summary of Direct Labor Expense														
292	Demand				0	0	0	0	0	0	0	0	0	0	0
293	Customer				0	0	0	0	0	0	0	0	0	0	0
294	Commodity				0	0	0	0	0	0	0	0	0	0	0
295	Revenue				0	0	0	0	0	0	0	0	0	0	0
296															
297	Total Direct Labor Expense				0	0	0	0	0	0	0	0	0	0	0
298															

A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year		National Fuel Gas Distribution Corporation												
5	M.E./Customer Component		New York Division												
6	Peak		Cost of Service Study - Total Company												
7	Proposed Rates		Proposed Rates												
8			Twelve Months Ending December 31, 2008												
9			Billing and Payment Service												
10															
11															
12	DISTRIBUTION FUNCTION		FERC	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cooper		
299	Operation and Maintenance Expense		Accounts 401, 402												
300	Natural Gas Production		750-769	1 Demand	0	0	0	0	0	0	0	0	0	0	0
301															
302	Purchase Gas Expense - Supply		401,999	3 Commodity	0	0	0	0	0	0	0	0	0	0	0
303	Purchase Gas Expense - Delivery		401,999	3 Commodity	0	0	0	0	0	0	0	0	0	0	0
304	Other Gas Supply Expense - Supply		807.1-813	3 Commodity	0	0	0	0	0	0	0	0	0	0	0
305	Other Gas Supply Expense - Delivery		807.1-813	3 Commodity	0	0	0	0	0	0	0	0	0	0	0
306	Gas for Utility Operation		807.1-813	3 Commodity	0	0	0	0	0	0	0	0	0	0	0
307	Total Other Gas Supply				0	0	0	0	0	0	0	0	0	0	0
308															
309	Transmission		850-867	1 Demand	0	0	0	0	0	0	0	0	0	0	0
310															
311	Distribution														
312	Load Dispatching		871	1 Demand	0	0	0	0	0	0	0	0	0	0	0
313	Compressor Station Equipment		872	1 Demand	0	0	0	0	0	0	0	0	0	0	0
314	Mains & Services		874	1 Demand	0	0	0	0	0	0	0	0	0	0	0
315	Structures & Improvements		886	1 Demand	0	0	0	0	0	0	0	0	0	0	0
316	Mains Maintenance		887	1 Demand	0	0	0	0	0	0	0	0	0	0	0
317	Compressor Station Equip Maint		888	1 Demand	0	0	0	0	0	0	0	0	0	0	0
318	Maint of Other Equipment		894	1 Demand	0	0	0	0	0	0	0	0	0	0	0
319	Meas. & Regulator - General		875,889	1 Demand	0	0	0	0	0	0	0	0	0	0	0
320	Meas. & Regulator - Industrial		878,890	1 Demand	0	0	0	0	0	0	0	0	0	0	0
321	Meas. & Regulator - City		877,891	1 Demand	0	0	0	0	0	0	0	0	0	0	0
322	Services Maintenance		892,892.10	1 Demand	0	0	0	0	0	0	0	0	0	0	0
323	Supervision & Engineering		870,885	1 Demand	0	0	0	0	0	0	0	0	0	0	0
324	Rents		881	1 Demand	0	0	0	0	0	0	0	0	0	0	0
325	Other Distribution Expense		880	1 Demand	0	0	0	0	0	0	0	0	0	0	0
326	Mains & Services		874	2 Customer	0	0	0	0	0	0	0	0	0	0	0
327	Customer Installations		879	2 Customer	0	0	0	0	0	0	0	0	0	0	0
328	Mains Maintenance		887	2 Customer	0	0	0	0	0	0	0	0	0	0	0
329	Maint of Other Equipment		894	2 Customer	0	0	0	0	0	0	0	0	0	0	0
330	Meters & House Regulators		878,893	2 Customer	0	0	0	0	0	0	0	0	0	0	0
331	Services Maintenance		893,893.10	2 Customer	0	0	0	0	0	0	0	0	0	0	0
332	Supervision & Engineering		870,885	2 Customer	0	0	0	0	0	0	0	0	0	0	0
333	Rents		881	2 Customer	0	0	0	0	0	0	0	0	0	0	0
334	Other Distribution Expense		880	2 Customer	0	0	0	0	0	0	0	0	0	0	0
335	Total Distribution - Demand				0	0	0	0	0	0	0	0	0	0	0
336	Total Distribution - Customer				0	0	0	0	0	0	0	0	0	0	0
337	Total Distribution				0	0	0	0	0	0	0	0	0	0	0
338															
339	Customer Accounts														
340	Meter Reading		902	2 Customer	0	0	0	0	0	0	0	0	0	0	0
341	Customer Record & Collections		903	2 Customer	0	0	0	0	0	0	0	0	0	0	0
342	Customer Record & Collections		903	4 Revenue	0	0	0	0	0	0	0	0	0	0	0
343	Uncollectible Accounts - Supply		904	4 Revenue	0	0	0	0	0	0	0	0	0	0	0
344	Uncollectible Accounts - Delivery		904	4 Revenue	0	0	0	0	0	0	0	0	0	0	0
345	Uncollectible Accounts - Billing		904	4 Revenue	0	0	0	0	0	0	0	0	0	0	0
346	Miscellaneous Customer Accounts		905	2 Customer	0	0	0	0	0	0	0	0	0	0	0
347	Supervision		901	2 Customer	0	0	0	0	0	0	0	0	0	0	0
348	Supervision		901	4 Revenue	0	0	0	0	0	0	0	0	0	0	0
349	Total Customer Accounts - Customer				0	0	0	0	0	0	0	0	0	0	0
350	Total Customer Accounts - Revenue				0	0	0	0	0	0	0	0	0	0	0
351	Total Customer Accounts				0	0	0	0	0	0	0	0	0	0	0
352															
353	Customer Service		909-913												
354	Customer Service			2 Customer	0	0	0	0	0	0	0	0	0	0	0
355	Transportation Administration			2 Customer	0	0	0	0	0	0	0	0	0	0	0
356	Total Customer Service				0	0	0	0	0	0	0	0	0	0	0
357															
358	Sales Promotion			2 Customer	0	0	0	0	0	0	0	0	0	0	0
359															

A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	National Fuel Gas Distribution Corporation														
5	New York Division														
6	Cost of Service Study - Total Company														
7	Proposed Rates														
8	Twelve Months Ending December 31, 2008														
9	Billing and Payment Service														
10															
11															
12	DISTRIBUTION FUNCTION	Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cosen			
360	Administrative & General Expenses														
361	A&G Salaries	920													
362	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
363	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
364	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
365	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
366	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
367	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
368	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
369	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
370	Corporate Management - O&M		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
371	Total A&G Salaries			0	0	0	0	0	0	0	0	0	0	0	0
372															
373	Office Supplies & Expenses	921													
374	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
375	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
376	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
377	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
378	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
379	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
380	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
381	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
382	Corporate Management - O&M		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
383	Total Outside Services			0	0	0	0	0	0	0	0	0	0	0	0
384															
385	Administrative Exp. Transferred - Credit	922													
386	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
387	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
388	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
389	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
390	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
391	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
392	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
393	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
394	Corporate Management - O&M		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
395	Total Administrative Exp. Transferred - Credit			0	0	0	0	0	0	0	0	0	0	0	0
396															
397	Outside Services Employed	923													
398	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
399	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
400	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
401	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
402	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
403	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
404	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
405	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
406	Corporate Management - O&M		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
407	Total Outside Services Employed			0	0	0	0	0	0	0	0	0	0	0	0
408															
409	Property Insurance	924													
410	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
411	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
412	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
413	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
414	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
415	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
416	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
417	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
418	Corporate Management - O&M		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
419	Total Property Insurance			0	0	0	0	0	0	0	0	0	0	0	0
420															

Exhibit (RMFA-1)
 Schedule 4
 Worksheet
 Distribution Billing and Payment
 Page 8

A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year		National Fuel Gas Distribution Corporation												
5	M.E./Customer Component		New York Division												
6	Peak		Cost of Service Study - Total Company												
7	Proposed Rates		Proposed Rates												
8			Twelve Months Ending December 31, 2008												
9			Billing and Payment Service												
10															
11															
12	DISTRIBUTION FUNCTION		FERC	Classification		Total	SC1	SC3	TC1.1	TC2.0	TC3.0	TC4.0	TC4.1	Cogen	
421	Injuries & Damages		925												
422	Corporate Management - Non O&M			1	Demand	0	0	0	0	0	0	0	0	0	0
423	Corporate Management - O&M			1	Demand	0	0	0	0	0	0	0	0	0	0
424	Consumer Services			1	Demand	0	0	0	0	0	0	0	0	0	0
425	Operations, Engineering, & Mechanical			1	Demand	0	0	0	0	0	0	0	0	0	0
426	Corporate Management - Non O&M			2	Customer	0	0	0	0	0	0	0	0	0	0
427	Corporate Management - O&M			2	Customer	0	0	0	0	0	0	0	0	0	0
428	Consumer Services			2	Customer	0	0	0	0	0	0	0	0	0	0
429	Operations, Engineering, & Mechanical			2	Customer	0	0	0	0	0	0	0	0	0	0
430	Corporate Management - O&M			4	Revenue	0	0	0	0	0	0	0	0	0	0
431	Total Injuries & Damages					0	0	0	0	0	0	0	0	0	0
432															
433	Employee Pension & Benefits		926												
434	Corporate Management - Non O&M			1	Demand	0	0	0	0	0	0	0	0	0	0
435	Corporate Management - O&M			1	Demand	0	0	0	0	0	0	0	0	0	0
436	Consumer Services			1	Demand	0	0	0	0	0	0	0	0	0	0
437	Operations, Engineering, & Mechanical			1	Demand	0	0	0	0	0	0	0	0	0	0
438	Corporate Management - Non O&M			2	Customer	0	0	0	0	0	0	0	0	0	0
439	Corporate Management - O&M			2	Customer	0	0	0	0	0	0	0	0	0	0
440	Consumer Services			2	Customer	0	0	0	0	0	0	0	0	0	0
441	Operations, Engineering, & Mechanical			2	Customer	0	0	0	0	0	0	0	0	0	0
442	Corporate Management - O&M			4	Revenue	0	0	0	0	0	0	0	0	0	0
443	Total Employee Pension & Benefits					0	0	0	0	0	0	0	0	0	0
444															
445	Franchise Requirement		927												
446	Corporate Management - Non O&M			1	Demand	0	0	0	0	0	0	0	0	0	0
447	Corporate Management - O&M			1	Demand	0	0	0	0	0	0	0	0	0	0
448	Consumer Services			1	Demand	0	0	0	0	0	0	0	0	0	0
449	Operations, Engineering, & Mechanical			1	Demand	0	0	0	0	0	0	0	0	0	0
450	Corporate Management - Non O&M			2	Customer	0	0	0	0	0	0	0	0	0	0
451	Corporate Management - O&M			2	Customer	0	0	0	0	0	0	0	0	0	0
452	Consumer Services			2	Customer	0	0	0	0	0	0	0	0	0	0
453	Operations, Engineering, & Mechanical			2	Customer	0	0	0	0	0	0	0	0	0	0
454	Corporate Management - O&M			4	Revenue	0	0	0	0	0	0	0	0	0	0
455	Total Franchise Requirement					0	0	0	0	0	0	0	0	0	0
456															
457	Regulatory Commission Expenses		928												
458	Corporate Management - Non O&M			1	Demand	0	0	0	0	0	0	0	0	0	0
459	Corporate Management - O&M			1	Demand	0	0	0	0	0	0	0	0	0	0
460	Consumer Services			1	Demand	0	0	0	0	0	0	0	0	0	0
461	Operations, Engineering, & Mechanical			1	Demand	0	0	0	0	0	0	0	0	0	0
462	Corporate Management - Non O&M			2	Customer	0	0	0	0	0	0	0	0	0	0
463	Corporate Management - O&M			2	Customer	0	0	0	0	0	0	0	0	0	0
464	Consumer Services			2	Customer	0	0	0	0	0	0	0	0	0	0
465	Operations, Engineering, & Mechanical			2	Customer	0	0	0	0	0	0	0	0	0	0
466	Corporate Management - O&M			4	Revenue	0	0	0	0	0	0	0	0	0	0
467	Total Regulatory Expenses					0	0	0	0	0	0	0	0	0	0
468															
469	Miscellaneous General Expenses		930.2												
470	Corporate Management - Non O&M			1	Demand	0	0	0	0	0	0	0	0	0	0
471	Corporate Management - O&M			1	Demand	0	0	0	0	0	0	0	0	0	0
472	Consumer Services			1	Demand	0	0	0	0	0	0	0	0	0	0
473	Operations, Engineering, & Mechanical			1	Demand	0	0	0	0	0	0	0	0	0	0
474	Corporate Management - Non O&M			2	Customer	0	0	0	0	0	0	0	0	0	0
475	Corporate Management - O&M			2	Customer	0	0	0	0	0	0	0	0	0	0
476	Consumer Services			2	Customer	0	0	0	0	0	0	0	0	0	0
477	Operations, Engineering, & Mechanical			2	Customer	0	0	0	0	0	0	0	0	0	0
478	Corporate Management - O&M			4	Revenue	0	0	0	0	0	0	0	0	0	0
479	Total Miscellaneous General Expenses					0	0	0	0	0	0	0	0	0	0
480															

Exhibit (RMFA-1)
 Schedule 4
 Worksheet
 Distribution Billing and Paymen
 Page 9

A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year													National Fuel Gas Distribution Corporation	
5	M.E./Customer Component													New York Division	
6	Peak													Cost of Service Study - Total Company	
7	Proposed Rates													Proposed Rates	
8														Twelve Months Ending December 31, 2008	
9														Billing and Payment Service	
10															
11															
12	DISTRIBUTION FUNCTION		FERC Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen		
481	Rents		931												
482	Corporate Management - Non O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	
483	Corporate Management - O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	
484	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0	0	
485	Operations, Engineering, & Mechanical			1 Demand	0	0	0	0	0	0	0	0	0	0	
486	Corporate Management - Non O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	
487	Corporate Management - O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	
488	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0	0	
489	Operations, Engineering, & Mechanical			2 Customer	0	0	0	0	0	0	0	0	0	0	
490	Corporate Management - O&M			4 Revenue	0	0	0	0	0	0	0	0	0	0	
491	Total Rents				0	0	0	0	0	0	0	0	0	0	
492															
493	Maintenance General Plant		932												
494	Corporate Management - Non O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	
495	Corporate Management - O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	
496	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0	0	
497	Operations, Engineering, & Mechanical			1 Demand	0	0	0	0	0	0	0	0	0	0	
498	Corporate Management - Non O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	
499	Corporate Management - O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	
500	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0	0	
501	Operations, Engineering, & Mechanical			2 Customer	0	0	0	0	0	0	0	0	0	0	
502	Corporate Management - O&M			4 Revenue	0	0	0	0	0	0	0	0	0	0	
503	Total Maintenance General Plant				0	0	0	0	0	0	0	0	0	0	
504															
505	Total Administrative & General				0	0	0	0	0	0	0	0	0	0	
506	Demand				0	0	0	0	0	0	0	0	0	0	
507	Customer				0	0	0	0	0	0	0	0	0	0	
508	Commodity				0	0	0	0	0	0	0	0	0	0	
509	Revenue				0	0	0	0	0	0	0	0	0	0	
510					0	0	0	0	0	0	0	0	0	0	
511					0	0	0	0	0	0	0	0	0	0	
512	Misc. Other			2 Customer	0	0	0	0	0	0	0	0	0	0	
513															
514	Summary O&M Expenses				0	0	0	0	0	0	0	0	0	0	
515	Demand				0	0	0	0	0	0	0	0	0	0	
516	Customer				0	0	0	0	0	0	0	0	0	0	
517	Commodity				0	0	0	0	0	0	0	0	0	0	
518	Revenue				0	0	0	0	0	0	0	0	0	0	
519	Total O&M Expenses				0	0	0	0	0	0	0	0	0	0	
520															

A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year		National Fuel Gas Distribution Corporation												
5	M.E./Customer Component		New York Division												
6	Peak		Cost of Service Study - Total Company												
7	Proposed Rates		Proposed Rates												
8			Twelve Months Ending December 31, 2008												
9			Billing and Payment Service												
10															
11															
12	DISTRIBUTION FUNCTION		FERC												
13			Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cosan		
521	Taxes Other Than Income														
522	Federal														
523	FICA														
524	Demand	1 Demand		0	0	0	0	0	0	0	0	0	0	0	0
525	Customer	2 Customer		0	0	0	0	0	0	0	0	0	0	0	0
526	Commodity	3 Commodity		0	0	0	0	0	0	0	0	0	0	0	0
527	Revenue	4 Revenue		0	0	0	0	0	0	0	0	0	0	0	0
528	Total FICA			0	0	0	0	0	0	0	0	0	0	0	0
529	Unemployment Compensation														
530	Demand	1 Demand		0	0	0	0	0	0	0	0	0	0	0	0
531	Customer	2 Customer		0	0	0	0	0	0	0	0	0	0	0	0
532	Commodity	3 Commodity		0	0	0	0	0	0	0	0	0	0	0	0
533	Revenue	4 Revenue		0	0	0	0	0	0	0	0	0	0	0	0
534	Total Unemployment Compensation			0	0	0	0	0	0	0	0	0	0	0	0
535	Total Federal			0	0	0	0	0	0	0	0	0	0	0	0
536	New York														
537	Unemployment Insurance														
538	Demand	1 Demand		0	0	0	0	0	0	0	0	0	0	0	0
539	Customer	2 Customer		0	0	0	0	0	0	0	0	0	0	0	0
540	Commodity	3 Commodity		0	0	0	0	0	0	0	0	0	0	0	0
541	Revenue	4 Revenue		0	0	0	0	0	0	0	0	0	0	0	0
542	Total Unemployment Insurance			0	0	0	0	0	0	0	0	0	0	0	0
543	Miscellaneous - Insurance Premium Tax														
544	Demand	1 Demand		0	0	0	0	0	0	0	0	0	0	0	0
545	Customer	2 Customer		0	0	0	0	0	0	0	0	0	0	0	0
546	Revenue	4 Revenue		0	0	0	0	0	0	0	0	0	0	0	0
547	Total Miscellaneous - Insurance Premium Tax			0	0	0	0	0	0	0	0	0	0	0	0
548	Property Tax														
549	Demand	1 Demand		0	0	0	0	0	0	0	0	0	0	0	0
550	Customer	2 Customer		0	0	0	0	0	0	0	0	0	0	0	0
551	Commodity	3 Commodity		0	0	0	0	0	0	0	0	0	0	0	0
552	Revenue	4 Revenue		0	0	0	0	0	0	0	0	0	0	0	0
553	Total Property Tax			0	0	0	0	0	0	0	0	0	0	0	0
554	Sales Tax Company Use														
555	Demand	1 Demand		0	0	0	0	0	0	0	0	0	0	0	0
556	Customer	2 Customer		0	0	0	0	0	0	0	0	0	0	0	0
557	Revenue	4 Revenue		0	0	0	0	0	0	0	0	0	0	0	0
558	Total Sales Tax Company Use			0	0	0	0	0	0	0	0	0	0	0	0
559	Total New York			0	0	0	0	0	0	0	0	0	0	0	0
560	Summary of Taxes Other Than Income														
561	Demand			0	0	0	0	0	0	0	0	0	0	0	0
562	Customer			0	0	0	0	0	0	0	0	0	0	0	0
563	Commodity			0	0	0	0	0	0	0	0	0	0	0	0
564	Revenue			0	0	0	0	0	0	0	0	0	0	0	0
565	Total Taxes Other Than Income			0	0	0	0	0	0	0	0	0	0	0	0
566															

	A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year			National Fuel Gas Distribution Corporation												
5	M.E./Customer Component			New York Division												
6	Peak			Cost of Service Study - Total Company												
7	Proposed Rates			Proposed Rates												
8				Twelve Months Ending December 31, 2008												
9				Billing and Payment Service												
10																
11																
12	DISTRIBUTION FUNCTION			FERC Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen		
567	Federal/State Income Tax			409		0	0	0	0	0	0	0	0	0	0	0
568	Operating Revenue					0	0	0	0	0	0	0	0	0	0	0
569	Operating Deductions					0	0	0	0	0	0	0	0	0	0	0
570	O&M Expenses			401, 402		0	0	0	0	0	0	0	0	0	0	0
571	Depreciation Expense			403		0	0	0	0	0	0	0	0	0	0	0
572	Taxes Other Than Income			408		0	0	0	0	0	0	0	0	0	0	0
573	Negative Net Salvage					0	0	0	0	0	0	0	0	0	0	0
574	Total Operating Deductions					0	0	0	0	0	0	0	0	0	0	0
575	Operating Income Before Income Taxes					0	0	0	0	0	0	0	0	0	0	0
576	Adjustments for Tax Purposes					0	0	0	0	0	0	0	0	0	0	0
577	Interest Charges					0	0	0	0	0	0	0	0	0	0	0
578	Cost of Retiring Property					0	0	0	0	0	0	0	0	0	0	0
579	Additional State Income Tax Depr.					0	0	0	0	0	0	0	0	0	0	0
580	Meals/Entertainment					0	0	0	0	0	0	0	0	0	0	0
581	Contributions in Aid of Construction					0	0	0	0	0	0	0	0	0	0	0
582	Bad Debts - Net					0	0	0	0	0	0	0	0	0	0	0
583	Capitalized Overheads					0	0	0	0	0	0	0	0	0	0	0
584	Total Adjustments for Tax Purposes					0	0	0	0	0	0	0	0	0	0	0
585	New York Taxable Income					0	0	0	0	0	0	0	0	0	0	0
586	Total State Income Tax @			7.50%		0	0	0	0	0	0	0	0	0	0	0
587	FIT Adjustments					0	0	0	0	0	0	0	0	0	0	0
588	Federal Taxable Income					0	0	0	0	0	0	0	0	0	0	0
589	Total Federal Income Tax @			35.00%		0	0	0	0	0	0	0	0	0	0	0
590	Other Tax Adjustment					0	0	0	0	0	0	0	0	0	0	0
591	Investment Tax Credit					0	0	0	0	0	0	0	0	0	0	0
592	Deferred Income Taxes - Liberalized Depr.					0	0	0	0	0	0	0	0	0	0	0
593						0	0	0	0	0	0	0	0	0	0	0

A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year		National Fuel Gas Distribution Corporation												
5	M.E./Customer Component		New York Division												
6	Peak		Cost of Service Study - Total Company												
7	Proposed Rates		Proposed Rates												
8			Twelve Months Ending December 31, 2008												
9			Billing and Payment Service												
10															
11															
12	DISTRIBUTION FUNCTION		FERC	Classification	Total	SC.1	SC.3	TC.1.1	TC.2.0	TC.3.0	TC.4.0	TC.4.1	Conen		
13	Summary		Accounts												
594	Utility Operating Income														
595	Total Operating Revenue				0	0	0	0	0	0	0	0	0	0	0
596	Operating Income Deductions														
597	O&M Expenses														
598	Demand				0	0	0	0	0	0	0	0	0	0	0
599	Customer				0	0	0	0	0	0	0	0	0	0	0
600	Commodity				0	0	0	0	0	0	0	0	0	0	0
601	Revenue				0	0	0	0	0	0	0	0	0	0	0
602	Total O&M Expense				0	0	0	0	0	0	0	0	0	0	0
603	Depreciation Expense														
604	Demand				0	0	0	0	0	0	0	0	0	0	0
605	Customer				0	0	0	0	0	0	0	0	0	0	0
606	Commodity				0	0	0	0	0	0	0	0	0	0	0
607	Revenue				0	0	0	0	0	0	0	0	0	0	0
608	Total Depreciation Expense				0	0	0	0	0	0	0	0	0	0	0
609	Negative Net Salvage				0	0	0	0	0	0	0	0	0	0	0
610	Taxes Other Than Income														
611	Demand				0	0	0	0	0	0	0	0	0	0	0
612	Customer				0	0	0	0	0	0	0	0	0	0	0
613	Commodity				0	0	0	0	0	0	0	0	0	0	0
614	Revenue				0	0	0	0	0	0	0	0	0	0	0
615	Total Taxes Other Than Income				0	0	0	0	0	0	0	0	0	0	0
616	Federal/State Income Taxes				0	0	0	0	0	0	0	0	0	0	0
617	Investment Tax Credit				0	0	0	0	0	0	0	0	0	0	0
618	Deferred Income Taxes - Liberalized Depr.				0	0	0	0	0	0	0	0	0	0	0
619	Total Operating Revenue Deductions				0	0	0	0	0	0	0	0	0	0	0
620	Utility Operating Income				0	0	0	0	0	0	0	0	0	0	0
621	Rate Base														
622	Gas Plant In Service														
623	Demand				0	0	0	0	0	0	0	0	0	0	0
624	Customer				0	0	0	0	0	0	0	0	0	0	0
625	Commodity				0	0	0	0	0	0	0	0	0	0	0
626	Revenue				0	0	0	0	0	0	0	0	0	0	0
627	Total Gas Plant In Service				0	0	0	0	0	0	0	0	0	0	0
628	Accumulated Reserve for Depreciation														
629	Demand				0	0	0	0	0	0	0	0	0	0	0
630	Customer				0	0	0	0	0	0	0	0	0	0	0
631	Commodity				0	0	0	0	0	0	0	0	0	0	0
632	Revenue				0	0	0	0	0	0	0	0	0	0	0
633	Total Reserve for Depreciation				0	0	0	0	0	0	0	0	0	0	0
634	Net Plant				0	0	0	0	0	0	0	0	0	0	0
635															

A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year														
5	M.E./Customer Component														
6	Peak														
7	Proposed Rates														
8															
9															
10															
11															
12	DISTRIBUTION FUNCTION														
13		FERC	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen			
136	Working Capital			0	0	0	0	0	0	0	0	0	0	0	0
637	Demand			0	0	0	0	0	0	0	0	0	0	0	0
638	Customer			0	0	0	0	0	0	0	0	0	0	0	0
639	Commodity			0	0	0	0	0	0	0	0	0	0	0	0
640	Revenue			0	0	0	0	0	0	0	0	0	0	0	0
641	Total Working Capital			0	0	0	0	0	0	0	0	0	0	0	0
642	Other			0	0	0	0	0	0	0	0	0	0	0	0
643	Deferred Income Taxes														
644	Demand			0	0	0	0	0	0	0	0	0	0	0	0
645	Customer			0	0	0	0	0	0	0	0	0	0	0	0
646	Commodity			0	0	0	0	0	0	0	0	0	0	0	0
647	Revenue			0	0	0	0	0	0	0	0	0	0	0	0
648	Total Deferred Income Taxes			0	0	0	0	0	0	0	0	0	0	0	0
649	Deferred Income Taxes - ITC														
650	Demand			0	0	0	0	0	0	0	0	0	0	0	0
651	Customer			0	0	0	0	0	0	0	0	0	0	0	0
652	Commodity			0	0	0	0	0	0	0	0	0	0	0	0
653	Revenue			0	0	0	0	0	0	0	0	0	0	0	0
654	Total Deferred Income Taxes - ITC			0	0	0	0	0	0	0	0	0	0	0	0
655	Deferred NY PSC Assessment			0	0	0	0	0	0	0	0	0	0	0	0
656	Demand			0	0	0	0	0	0	0	0	0	0	0	0
657	Customer			0	0	0	0	0	0	0	0	0	0	0	0
658	Revenue			0	0	0	0	0	0	0	0	0	0	0	0
659	Total Deferred NY PSC Assessment			0	0	0	0	0	0	0	0	0	0	0	0
660	Deferred RD&D			0	0	0	0	0	0	0	0	0	0	0	0
661	Deferred Site Remediation Costs														
662	Demand			0	0	0	0	0	0	0	0	0	0	0	0
663	Customer			0	0	0	0	0	0	0	0	0	0	0	0
664	Total Deferred Site Remediation Costs			0	0	0	0	0	0	0	0	0	0	0	0
665	TRA Impacts - Uncollectibles			0	0	0	0	0	0	0	0	0	0	0	0
666	Elimination of Reorganization Costs per C27934			0	0	0	0	0	0	0	0	0	0	0	0
667	Internal Pension Reserve			0	0	0	0	0	0	0	0	0	0	0	0
668	Demand			0	0	0	0	0	0	0	0	0	0	0	0
669	Customer			0	0	0	0	0	0	0	0	0	0	0	0
670	Commodity			0	0	0	0	0	0	0	0	0	0	0	0
671	Revenue			0	0	0	0	0	0	0	0	0	0	0	0
672	Internal Pension Reserve			0	0	0	0	0	0	0	0	0	0	0	0
673	Earnings Base in Excess of Capitalization			0	0	0	0	0	0	0	0	0	0	0	0
674	Demand			0	0	0	0	0	0	0	0	0	0	0	0
675	Customer			0	0	0	0	0	0	0	0	0	0	0	0
676	Commodity			0	0	0	0	0	0	0	0	0	0	0	0
677	Revenue			0	0	0	0	0	0	0	0	0	0	0	0
678	Earnings Base in Excess of Capitalization			0	0	0	0	0	0	0	0	0	0	0	0
679	Net Rate Base														
680				0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
681	Return Earned														
682	Unitized Rate of Return			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
683															
684	END DISTRIBUTION FUNCTION														

Exhibit (RMFA-1)
 Schedule 4
 Workpaper
 Distribution Billing and Payment
 Page 14

	A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	Rate Year			National Fuel Gas Distribution Corporation												
5	M.E./Customer Component			New York Division												
6	Peak			Cost of Service Study - Total Company												
7	Proposed Rates			Proposed Rates												
8				Twelve Months Ending December 31, 2008												
9				Bundled Service												
11				FERC												
12	BILLING FUNCTION			Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen		
13																
14	Gas Plant in Service			101												
15	Production Plant			325-338	1 Demand	0	0	0	0	0	0	0	0	0	0	0
16																
17	Transmission Plant			365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0
18	Transmission Plant			365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0
19																
20	Distribution Plant															
21	Land			374.1	1 Demand	0	0	0	0	0	0	0	0	0	0	0
22	Land Rights			374.2	1 Demand	0	0	0	0	0	0	0	0	0	0	0
23	Structures & Improvements			375	1 Demand	0	0	0	0	0	0	0	0	0	0	0
24	Mains (Other)			376	1 Demand	0	0	0	0	0	0	0	0	0	0	0
25	Mains (>4")			376	1 Demand	0	0	0	0	0	0	0	0	0	0	0
26	Mains (Remaining)			376	1 Demand	0	0	0	0	0	0	0	0	0	0	0
27	Compressor Station Equipment			377	1 Demand	0	0	0	0	0	0	0	0	0	0	0
28	Industrial M&R Station Equipment			385	1 Demand	0	0	0	0	0	0	0	0	0	0	0
29	Other			387	1 Demand	0	0	0	0	0	0	0	0	0	0	0
30	Land Rights			374.2	2 Customer	0	0	0	0	0	0	0	0	0	0	0
31	Mains			376	2 Customer	0	0	0	0	0	0	0	0	0	0	0
32	M&R Station Equipment			378	2 Customer	0	0	0	0	0	0	0	0	0	0	0
33	Services			380	2 Customer	0	0	0	0	0	0	0	0	0	0	0
34	Meters			381	2 Customer	0	0	0	0	0	0	0	0	0	0	0
35	Meter Installations			382	2 Customer	0	0	0	0	0	0	0	0	0	0	0
36	House Regulators			383	2 Customer	0	0	0	0	0	0	0	0	0	0	0
37	House Regulators Installations			384	2 Customer	0	0	0	0	0	0	0	0	0	0	0
38	Other			387	2 Customer	0	0	0	0	0	0	0	0	0	0	0
39	Total Distribution - Demand					0	0	0	0	0	0	0	0	0	0	0
40	Total Distribution - Customer					0	0	0	0	0	0	0	0	0	0	0
41	Total Distribution					0	0	0	0	0	0	0	0	0	0	0
42																
43	General Plant			389-399												
44	Demand - Delivery				1 Demand	0	0	0	0	0	0	0	0	0	0	0
45	Demand - Supply				1 Demand	0	0	0	0	0	0	0	0	0	0	0
46	Customer				2 Customer	26,989	24,937	1,995	45	6	3	2	1	0	0	0
47	Commodity				3 Commodity	0	0	0	0	0	0	0	0	0	0	0
48	Revenue				4 Revenue	0	0	0	0	0	0	0	0	0	0	0
49	Total General					26,989	24,937	1,995	45	6	3	2	1	0	0	0
50																
51	Intangible Plant			301-303												
52	Demand				1 Demand	0	0	0	0	0	0	0	0	0	0	0
53	Customer				2 Customer	0	0	0	0	0	0	0	0	0	0	0
54	Total Intangible					0	0	0	0	0	0	0	0	0	0	0
55																
56	Plant in Service Summary															
57	Demand Related				1	0	0	0	0	0	0	0	0	0	0	0
58	Customer Related				2	26,989	24,937	1,995	45	6	3	2	1	0	0	0
59	Commodity Related				3	0	0	0	0	0	0	0	0	0	0	0
60	Revenue Related				4	0	0	0	0	0	0	0	0	0	0	0
61																
62	Total Gas Plant in Service					26,989	24,937	1,995	45	6	3	2	1	0	0	0
63																

A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	Rate Year											National Fuel Gas Distribution Corporation			
5	M.E./Customer Component											New York Division			
6	Peak											Cost of Service Study - Total Company			
7	Proposed Rates											Proposed Rates			
8												Twelve Months Ending December 31, 2008			
9												Bundled Service			
10															
11															
12	BILLING FUNCTION		FERC	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen		
13			Accounts												
64	Accumulated Reserve for Depreciation		108												
65	Production Plant		325-338	1 Demand	0	0	0	0	0	0	0	0	0	0	
66															
67	Transmission Plant		365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	
68	Transmission Plant		365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	
69															
70	Distribution Plant														
71	Land		374.1	1 Demand	0	0	0	0	0	0	0	0	0	0	
72	Land Rights		374.2	1 Demand	0	0	0	0	0	0	0	0	0	0	
73	Structures & Improvements		375	1 Demand	0	0	0	0	0	0	0	0	0	0	
74	Mains		376	1 Demand	0	0	0	0	0	0	0	0	0	0	
75	Mains (Other)		376	1 Demand	0	0	0	0	0	0	0	0	0	0	
76	Compressor Station Equipment		377	1 Demand	0	0	0	0	0	0	0	0	0	0	
77	Industrial M&R Station Equipment		385	1 Demand	0	0	0	0	0	0	0	0	0	0	
78	Other		387	1 Demand	0	0	0	0	0	0	0	0	0	0	
79	Land Rights		374.2	2 Customer	0	0	0	0	0	0	0	0	0	0	
80	Mains		375	2 Customer	0	0	0	0	0	0	0	0	0	0	
81	M&R Station Equipment		378	2 Customer	0	0	0	0	0	0	0	0	0	0	
82	Services		380	2 Customer	0	0	0	0	0	0	0	0	0	0	
83	Meters		381	2 Customer	0	0	0	0	0	0	0	0	0	0	
84	Meter Installations		382	2 Customer	0	0	0	0	0	0	0	0	0	0	
85	House Regulators		383	2 Customer	0	0	0	0	0	0	0	0	0	0	
86	House Regulators Installations		384	2 Customer	0	0	0	0	0	0	0	0	0	0	
87	Other		387	2 Customer	0	0	0	0	0	0	0	0	0	0	
88	Total Distribution - Demand				0	0	0	0	0	0	0	0	0	0	
89	Total Distribution - Customer				0	0	0	0	0	0	0	0	0	0	
90	Total Distribution				0	0	0	0	0	0	0	0	0	0	
91															
92	General Plant		389-399												
93	Demand - Delivery			1 Demand	0	0	0	0	0	0	0	0	0	0	
94	Demand - Supply			1 Demand	0	0	0	0	0	0	0	0	0	0	
95	Customer			2 Customer	(5,285)	(4,883)	(391)	(9)	(1)	(1)	0	0	0	0	
96	Commodity			3 Commodity	0	0	0	0	0	0	0	0	0	0	
97	Revenue			4 Revenue	0	0	0	0	0	0	0	0	0	0	
98	Total General				(5,285)	(4,883)	(391)	(9)	(1)	(1)	0	0	0	0	
99															
100	Intangible Plant		301-303												
101	Demand			1 Demand	0	0	0	0	0	0	0	0	0	0	
102	Customer			2 Customer	0	0	0	0	0	0	0	0	0	0	
103	Total Intangible				0	0	0	0	0	0	0	0	0	0	
104															
105	Accumulated Reserve for Depreciation Summary														
106	Demand Related			1 Demand	0	0	0	0	0	0	0	0	0	0	
107	Customer Related			2 Customer	(5,285)	(4,883)	(391)	(9)	(1)	(1)	0	0	0	0	
108	Commodity Related			3 Commodity	0	0	0	0	0	0	0	0	0	0	
109	Revenue Related			4 Revenue	0	0	0	0	0	0	0	0	0	0	
110	Total Accumulated Reserve for Depreciation				(5,285)	(4,883)	(391)	(9)	(1)	(1)	0	0	0	0	
111															
112															

Exhibit (RMFA-1)
 Schedule 1
 Workpaper
 Billing and Payment Bundled
 Page 2

A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	Rate Year											National Fuel Gas Distribution Corporation			
5	M.E./Customer Component											New York Division			
6	Peak											Cost of Service Study - Total Company			
7	Proposed Rates											Proposed Rates			
8												Twelve Months Ending December 31, 2008			
9												Bundled Service			
10															
11															
12	BILLING FUNCTION	FERC													
		Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen			
113	Depreciation Expense	403		0	0	0	0	0	0	0	0	0	0	0	0
114	Production Plant	325-338	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
115	Transmission Plant	365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
117	Transmission Plant	365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
118															
119	Distribution Plant			0	0	0	0	0	0	0	0	0	0	0	0
120	Land	374.1	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
121	Land Rights	374.2	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
122	Structures & Improvements	375	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
123	Mains	376	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
124	Mains (Other)	376	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
125	Compressor Station Equipment	377	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
126	Industrial M&R Station Equipment	385	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
127	Other	387	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
128	Land Rights	374.2	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
129	Mains	376	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
130	M&R Station Equipment	378	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
131	Services	380	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
132	Meters	381	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
133	Meter Installations	382	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
134	House Regulators	383	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
135	House Regulators Installations	384	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
136	Other	387	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
137	Total Distribution - Demand			0	0	0	0	0	0	0	0	0	0	0	0
138	Total Distribution - Customer			0	0	0	0	0	0	0	0	0	0	0	0
139	Total Distribution			0	0	0	0	0	0	0	0	0	0	0	0
140															
141	General Plant	389-399		0	0	0	0	0	0	0	0	0	0	0	0
142	Demand - Delivery		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
143	Demand - Supply		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
144	Customer		2 Customer	6,891	6,368	509	11	2	1	0	0	0	0	0	0
145	Commodity		3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0
146	Revenue		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
147	Total General			6,891	6,368	509	11	2	1	0	0	0	0	0	0
148															
149	Intangible Plant	301-303		0	0	0	0	0	0	0	0	0	0	0	0
150	Demand		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
151	Customer		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
152	Total Intangible			0	0	0	0	0	0	0	0	0	0	0	0
153															
154	Depreciation Summary			0	0	0	0	0	0	0	0	0	0	0	0
155	Demand Related		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
156	Customer Related		2 Customer	6,891	6,368	509	11	2	1	0	0	0	0	0	0
157	Commodity Related		3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0
158	Revenue Related		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
159															
160	Total Depreciation Expense			6,891	6,368	509	11	2	1	0	0	0	0	0	0
161															

	A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	Rate Year												National Fuel Gas Distribution Corporation			
5	M.E./Customer Component												New York Division			
6	Peak												Cost of Service Study - Total Company			
7	Proposed Rates												Proposed Rates			
8													Twelve Months Ending December 31, 2008			
9													Bundled Service			
10																
11																
12	BILLING FUNCTION			FERC	Classification	Total	SC 1	SC 3	IC 1.1	IC 2.0	IC 3.0	IC 4.0	IC 4.1	Cogen		
12	Working Capital			Accounts												
162	Cash															
164	1/8 O&M calculation			3	Commodity	0	0	0	0	0	0	0	0	0		
165	1/8 O&M calculation			1	Demand	0	0	0	0	0	0	0	0	0		
166	1/8 O&M calculation			2	Customer	497,565	459,733	36,787	826	119	58	28	11	3		
167	1/8 O&M calculation			4	Revenue	49,973	48,444	1,429	32	5	36	18	7	2		
168	Total Cash Working Capital					547,538	508,177	38,216	858	124	94	46	18	5		
169	Prepayments															
170	Taxes - Demand			1	Demand	0	0	0	0	0	0	0	0	0		
171	Taxes - Customer			2	Customer	0	0	0	0	0	0	0	0	0		
172	Taxes - Commodity			3	Commodity	0	0	0	0	0	0	0	0	0		
173	Other Insurance - Demand			1	Demand	0	0	0	0	0	0	0	0	0		
174	Other Insurance - Customer			2	Customer	0	0	0	0	0	0	0	0	0		
175	Other Insurance - Revenue			4	Revenue	0	0	0	0	0	0	0	0	0		
176	AGA Dues - Demand			1	Demand	0	0	0	0	0	0	0	0	0		
177	AGA Dues - Customer			2	Customer	0	0	0	0	0	0	0	0	0		
178	AGA Dues - Revenue			4	Revenue	0	0	0	0	0	0	0	0	0		
179	Total Prepayments					0	0	0	0	0	0	0	0	0		
180	Material & Supplies															
181	Valves			1	Demand	0	0	0	0	0	0	0	0	0		
182	Valves			2	Customer	0	0	0	0	0	0	0	0	0		
183	Regulators - Dom & Ind.			1	Demand	0	0	0	0	0	0	0	0	0		
184	Meter & Service Risers			2	Customer	0	0	0	0	0	0	0	0	0		
185	Pipe - Services & Mains			1	Demand	0	0	0	0	0	0	0	0	0		
186	Pipe - Services & Mains			2	Customer	0	0	0	0	0	0	0	0	0		
187	Total Material & Supplies					0	0	0	0	0	0	0	0	0		
188	Gas Storage Inventory			1	Demand	0	0	0	0	0	0	0	0	0		
189	Summary of Working Capital															
190	Demand					0	0	0	0	0	0	0	0	0		
191	Customer					497,565	459,733	36,787	826	119	58	28	11	3		
192	Commodity					0	0	0	0	0	0	0	0	0		
193	Revenue					49,973	48,444	1,429	32	5	36	18	7	2		
194	Total Working Capital					547,538	508,177	38,216	858	124	94	46	18	5		
195																
196	Other			235	2	Customer	0	0	0	0	0	0	0	0		
197	Deferred Income Taxes - Demand					0	0	0	0	0	0	0	0	0		
198	Deferred Income Taxes - Customer					(106)	(98)	(8)	0	0	0	0	0	0		
199	Deferred Income Taxes - Commodity					0	0	0	0	0	0	0	0	0		
200	Deferred Income Taxes - Revenue					0	0	0	0	0	0	0	0	0		
201	Deferred Income Taxes - ITC Demand					0	0	0	0	0	0	0	0	0		
202	Deferred Income Taxes - ITC Customer					(3)	(3)	0	0	0	0	0	0	0		
203	Deferred Income Taxes - ITC Commodity					0	0	0	0	0	0	0	0	0		
204	Deferred Income Taxes - ITC Revenue					0	0	0	0	0	0	0	0	0		
205	Deferred NY PSC Assessment - Demand					0	0	0	0	0	0	0	0	0		
206	Deferred NY PSC Assessment - Customer					0	0	0	0	0	0	0	0	0		
207	Deferred NY PSC Assessment - Revenue					0	0	0	0	0	0	0	0	0		
208	Deferred RD&D					0	0	0	0	0	0	0	0	0		
209	Deferred Site Remediation Costs - Demand					0	0	0	0	0	0	0	0	0		
210	Deferred Site Remediation Costs - Customer					0	0	0	0	0	0	0	0	0		
211	TRA Impacts - Uncollectibles					0	0	0	0	0	0	0	0	0		
212	Elimination of Reorganization Costs per C27934					0	0	0	0	0	0	0	0	0		
213	Internal Pension Reserve - Demand					0	0	0	0	0	0	0	0	0		
214	Internal Pension Reserve - Customer					1,240	1,146	92	2	0	0	0	0	0		
215	Internal Pension Reserve - Commodity					0	0	0	0	0	0	0	0	0		
216	Internal Pension Reserve - Revenue					0	0	0	0	0	0	0	0	0		
217	Earnings Base in Excess of Capitalization - Demand					0	0	0	0	0	0	0	0	0		
218	Earnings Base in Excess of Capitalization - Customer					660	610	49	1	0	0	0	0	0		
219	Earnings Base in Excess of Capitalization - Commodity					0	0	0	0	0	0	0	0	0		
220	Earnings Base in Excess of Capitalization - Revenue					63	61	2	0	0	0	0	0	0		
221																

	A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	Rate Year												National Fuel Gas Distribution Corporation			
5	M.E./Customer Component												New York Division			
6	Peak												Cost of Service Study - Total Company			
7	Proposed Rates												Proposed Rates			
8													Twelve Months Ending December 31, 2008			
9													Bundled Service			
10																
11																
12	BILLING FUNCTION		FERC	Classification	Total	SC.1	SC.3	TC.1.1	TC.2.0	TC.3.0	TC.4.0	TC.4.1	Cogen			
223	Operating Revenues		400													
224	Revenues - Supply Function		480-481, 489		0	0	0	0	0	0	0	0	0			
225	Revenues - Delivery Function				0	0	0	0	0	0	0	0	0			
226	Revenues - Billing Function				12,985,375	12,186,528	782,421	11,427	2,506	1,467	753	273	0			
227	Other Operating Revenues															
228	Late Payment Charges - Supply		487		0	0	0	0	0	0	0	0	0			
229	Late Payment Charges - Delivery		487		0	0	0	0	0	0	0	0	0			
230	Late Payment Charges - Billing		487		111,386	104,535	6,711	98	21	13	6	2	0			
231	Bill Insert Revenues		495		95,868	88,579	7,088	159	23	11	5	2	1			
232	Misc. Other Revenue		495		0	0	0	0	0	0	0	0	0			
233	Sale of Inventory Materials		495		0	0	0	0	0	0	0	0	0			
234	Sales Tax		495	1 Demand	0	0	0	0	0	0	0	0	0			
235	Sales Tax		495	2 Customer	0	0	0	0	0	0	0	0	0			
236	Sales Tax		495	3 Commodity	0	0	0	0	0	0	0	0	0			
237	Sales Tax		495	4 Revenue	0	0	0	0	0	0	0	0	0			
238	Total Other Operating Revenue				207,254	193,114	13,799	257	44	24	11	4	1			
239																
240	Total Operating Revenue				13,192,629	12,379,642	796,220	11,684	2,550	1,491	764	277	1			
241																

	A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	Rate Year												National Fuel Gas Distribution Corporation			
5	M.E./Customer Component												New York Division			
6	Peak												Cost of Service Study - Total Company			
7	Proposed Rates												Proposed Rates			
8													Twelve Months Ending December 31, 2008			
9													Bundled Service			
10																
11																
12	BILLING FUNCTION			FERC	Classification	Total	SC.1	SC.3	TC.1.1	TC.2.0	TC.3.0	TC.4.0	TC.4.1	Cogen		
13				Accounts												
242	Direct Labor Expense			401, 402												
243	Natural Gas Production			750-769	1 Demand	0	0	0	0	0	0	0	0	0	0	0
244																
245	Other Gas Supply			807.1-813	3 Commodity	0	0	0	0	0	0	0	0	0	0	0
246																
247	Transmission			850-867	1 Demand	0	0	0	0	0	0	0	0	0	0	0
248																
249	Distribution															
250	Load Dispatching			871	1 Demand	0	0	0	0	0	0	0	0	0	0	0
251	Mains & Services			874	1 Demand	0	0	0	0	0	0	0	0	0	0	0
252	Structures & Improvements			886	1 Demand	0	0	0	0	0	0	0	0	0	0	0
253	Mains Maintenance			887	1 Demand	0	0	0	0	0	0	0	0	0	0	0
254	Services Maintenance			887	1 Demand	0	0	0	0	0	0	0	0	0	0	0
255	Compressor Station Equip Maint			888	1 Demand	0	0	0	0	0	0	0	0	0	0	0
256	Compressor Station Equipment			872,888	1 Demand	0	0	0	0	0	0	0	0	0	0	0
257	Meas. & Regulator - General			875,889	1 Demand	0	0	0	0	0	0	0	0	0	0	0
258	Meas. & Regulator - Industrial			876,890	1 Demand	0	0	0	0	0	0	0	0	0	0	0
259	Meas. & Regulator - City			877,891	1 Demand	0	0	0	0	0	0	0	0	0	0	0
260	Maint of Other Equipment			894	1 Demand	0	0	0	0	0	0	0	0	0	0	0
261	Supervision & Engineering			870,885	1 Demand	0	0	0	0	0	0	0	0	0	0	0
262	Other Distribution Expense			880	1 Demand	0	0	0	0	0	0	0	0	0	0	0
263	Mains & Services			874	2 Customer	0	0	0	0	0	0	0	0	0	0	0
264	Mains Maintenance			887	2 Customer	0	0	0	0	0	0	0	0	0	0	0
265	Services Maintenance			887	2 Customer	0	0	0	0	0	0	0	0	0	0	0
266	Meters & House Regulators			878,893	2 Customer	0	0	0	0	0	0	0	0	0	0	0
267	Customer Installations				2 Customer	0	0	0	0	0	0	0	0	0	0	0
268	Maint of Other Equipment			894	2 Customer	0	0	0	0	0	0	0	0	0	0	0
269	Supervision & Engineering			870,885	2 Customer	0	0	0	0	0	0	0	0	0	0	0
270	Other Distribution Expense			880	2 Customer	0	0	0	0	0	0	0	0	0	0	0
271	Total Distribution - Demand					0	0	0	0	0	0	0	0	0	0	0
272	Total Distribution - Customer					0	0	0	0	0	0	0	0	0	0	0
273	Total Distribution					0	0	0	0	0	0	0	0	0	0	0
274																
275	Customer Accounts															
276	Meter Reading			902	2 Customer	0	0	0	0	0	0	0	0	0	0	0
277	Customer Record & Collections			903	2 Customer	1,082	1,000	80	2	0	0	0	0	0	0	0
278	Customer Record & Collections			903	4 Revenue	0	0	0	0	0	0	0	0	0	0	0
279	Miscellaneous Customer Accounts			905	2 Customer	0	0	0	0	0	0	0	0	0	0	0
280	Supervision			901	2 Customer	175	162	13	0	0	0	0	0	0	0	0
281	Supervision			901	4 Revenue	0	0	0	0	0	0	0	0	0	0	0
282	Total Customer Accounts - Customer					1,257	1,162	93	2	0	0	0	0	0	0	0
283	Total Customer Accounts - Revenue					0	0	0	0	0	0	0	0	0	0	0
284	Total Customer Accounts					1,257	1,162	93	2	0	0	0	0	0	0	0
285																
286	Customer Service			909-913												
287	Customer Service				2 Customer	0	0	0	0	0	0	0	0	0	0	0
288	Transportation Administration				2 Customer	0	0	0	0	0	0	0	0	0	0	0
289	Total Customer Service					0	0	0	0	0	0	0	0	0	0	0
290																
291	Summary of Direct Labor Expense															
292	Demand					0	0	0	0	0	0	0	0	0	0	0
293	Customer					1,257	1,162	93	2	0	0	0	0	0	0	0
294	Commodity					0	0	0	0	0	0	0	0	0	0	0
295	Revenue					0	0	0	0	0	0	0	0	0	0	0
296																
297	Total Direct Labor Expense					1,257	1,162	93	2	0	0	0	0	0	0	0
298																

Exhibit (RMFA-1)
 Schedule 1
 Workpaper
 Billing and Payment Bundled
 Page 6

	A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11	National Fuel Gas Distribution Corporation New York Division Cost of Service Study - Total Company Proposed Rates Twelve Months Ending December 31, 2008 Bundled Service															
12	BILLING FUNCTION															
299	Operation and Maintenance Expense															
300	Natural Gas Production															
301																
302	Purchase Gas Expense - Supply															
303	Purchase Gas Expense - Delivery															
304	Other Gas Supply Expense - Supply															
305	Other Gas Supply Expense - Delivery															
306	Gas for Utility Operation															
307	Total Other Gas Supply															
308																
309	Transmission															
310																
311	Distribution															
312	Load Dispatching															
313	Compressor Station Equipment															
314	Mains & Services															
315	Structures & Improvements															
316	Mains Maintenance															
317	Compressor Station Equip Maint															
318	Maint of Other Equipment															
319	Meas. & Regulator - General															
320	Meas. & Regulator - Industrial															
321	Meas. & Regulator - City															
322	Services Maintenance															
323	Supervision & Engineering															
324	Rents															
325	Other Distribution Expense															
326	Mains & Services															
327	Customer Installations															
328	Mains Maintenance															
329	Maint of Other Equipment															
330	Meters & House Regulators															
331	Services Maintenance															
332	Supervision & Engineering															
333	Rents															
334	Other Distribution Expense															
335	Total Distribution - Demand															
336	Total Distribution - Customer															
337	Total Distribution															
338																
339	Customer Accounts															
340	Meter Reading															
341	Customer Record & Collections															
342	Customer Record & Collections															
343	Uncollectible Accounts - Supply															
344	Uncollectible Accounts - Delivery															
345	Uncollectible Accounts - Billing															
346	Miscellaneous Customer Accounts															
347	Supervision															
348	Supervision															
349	Total Customer Accounts - Customer															
350	Total Customer Accounts - Revenue															
351	Total Customer Accounts															
352																
353	Customer Service															
354	Customer Service															
355	Transportation Administration															
356	Total Customer Service															
357																
358	Sales Promotion															
359																

Exhibit 1 (RMFA-1)
 Schedule 1
 Worksheet
 Billing and Payment Bundled
 Page 7

A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	National Fuel Gas Distribution Corporation														
5	New York Division														
6	Cost of Service Study - Total Company														
7	Proposed Rates														
8	Twelve Months Ending December 31, 2008														
9	Bundled Service														
10															
11															
12	BILLING FUNCTION	Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cosen			
360	Administrative & General Expenses														
361	A&G Salaries	920													
362	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
363	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
364	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
365	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
366	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
367	Corporate Management - O&M		2 Customer	55,288	51,083	4,088	92	13	6	3	1	0	0	0	0
368	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
369	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
370	Corporate Management - O&M		4 Revenue	5,553	5,382	159	4	1	4	2	1	0	0	0	0
371	Total A&G Salaries			60,839	56,465	4,247	96	14	10	5	2	0	0	0	0
372															
373	Office Supplies & Expenses	921													
374	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
375	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
376	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
377	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
378	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
379	Corporate Management - O&M		2 Customer	29,465	27,225	2,178	49	7	3	2	1	0	0	0	0
380	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
381	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
382	Corporate Management - O&M		4 Revenue	2,959	2,869	85	2	0	2	1	0	0	0	0	0
383	Total Outside Services			32,424	30,094	2,263	51	7	5	3	1	0	0	0	0
384															
385	Administrative Exp. Transferred - Credit	922													
386	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
387	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
388	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
389	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
390	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
391	Corporate Management - O&M		2 Customer	(14)	(13)	(1)	0	0	0	0	0	0	0	0	0
392	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
393	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
394	Corporate Management - O&M		4 Revenue	(1)	(1)	0	0	0	0	0	0	0	0	0	0
395	Total Administrative Exp. Transferred - Credit			(15)	(14)	(1)	0	0	0	0	0	0	0	0	0
396															
397	Outside Services Employed	923													
398	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
399	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
400	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
401	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
402	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
403	Corporate Management - O&M		2 Customer	15,720	14,525	1,182	28	4	2	1	0	0	0	0	0
404	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
405	Operations, Engineering, & Mechanical		2 Customer	0	0	0	1	0	0	0	0	0	0	0	0
406	Corporate Management - O&M		4 Revenue	1,579	1,531	45	1	0	1	1	0	0	0	0	0
407	Total Outside Services Employed			17,299	16,056	1,207	27	4	3	2	0	0	0	0	0
408															
409	Property Insurance	924													
410	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
411	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
412	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
413	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
414	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
415	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
416	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
417	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
418	Corporate Management - O&M		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
419	Total Property Insurance			0	0	0	0	0	0	0	0	0	0	0	0
420															

Exhibit (RM/A-1)
 Schedule 1
 Workpaper
 Billing and Payment Bundled
 Page 8

A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	Rate Year											National Fuel Gas Distribution Corporation			
5	M.E./Customer Component											New York Division			
6	Peak											Cost of Service Study - Total Company			
7	Proposed Rates											Proposed Rates			
8												Twelve Months Ending December 31, 2008			
9												Bundled Service			
10															
11															
12	BILLING FUNCTION		FERC Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cosen		
421	Injuries & Damages		925												
422	Corporate Management - Non O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	
423	Corporate Management - O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	
424	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0	0	
425	Operations, Engineering, & Mechanical			1 Demand	0	0	0	0	0	0	0	0	0	0	
426	Corporate Management - Non O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	
427	Corporate Management - O&M			2 Customer	13,805	12,755	1,021	23	3	2	1	0	0	0	
428	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0	0	
429	Operations, Engineering, & Mechanical			2 Customer	0	0	0	0	0	0	0	0	0	0	
430	Corporate Management - O&M			4 Revenue	1,387	1,345	40	1	0	1	0	0	0	0	
431	Total Injuries & Damages				15,192	14,100	1,061	24	3	3	1	0	0	0	
432	Employee Pension & Benefits		926												
433	Corporate Management - Non O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	
434	Corporate Management - O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	
435	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0	0	
437	Operations, Engineering, & Mechanical			1 Demand	0	0	0	0	0	0	0	0	0	0	
438	Corporate Management - Non O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	
439	Corporate Management - O&M			2 Customer	220,953	204,151	16,336	367	53	26	13	5	2	2	
440	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0	0	
441	Operations, Engineering, & Mechanical			2 Customer	0	0	0	0	0	0	8	3	1	1	
442	Corporate Management - O&M			4 Revenue	22,192	21,513	635	14	2	16	8	3	3	3	
443	Total Employee Pension & Benefits				243,145	225,664	16,971	381	55	42	21	8	3	3	
444	Franchise Requirement		927												
445	Corporate Management - Non O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	
446	Corporate Management - O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	
447	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0	0	
448	Operations, Engineering, & Mechanical			1 Demand	0	0	0	0	0	0	0	0	0	0	
449	Corporate Management - Non O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	
450	Corporate Management - O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	
451	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0	0	
452	Operations, Engineering, & Mechanical			2 Customer	0	0	0	0	0	0	0	0	0	0	
453	Corporate Management - O&M			4 Revenue	0	0	0	0	0	0	0	0	0	0	
454	Total Franchise Requirement				0	0	0	0	0	0	0	0	0	0	
455	Regulatory Commission Expenses		928												
456	Corporate Management - Non O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	
457	Corporate Management - O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	
458	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0	0	
459	Operations, Engineering, & Mechanical			1 Demand	0	0	0	0	0	0	0	0	0	0	
460	Corporate Management - Non O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	
461	Corporate Management - O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	
462	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0	0	
463	Operations, Engineering, & Mechanical			2 Customer	0	0	0	0	0	0	0	0	0	0	
464	Corporate Management - O&M			4 Revenue	0	0	0	0	0	0	0	0	0	0	
465	Total Regulatory Expenses				0	0	0	0	0	0	0	0	0	0	
466	Miscellaneous General Expenses		930.2												
467	Corporate Management - Non O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	
468	Corporate Management - O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	
469	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0	0	
470	Operations, Engineering, & Mechanical			1 Demand	0	0	0	0	0	0	0	0	0	0	
471	Corporate Management - Non O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	
472	Corporate Management - O&M			2 Customer	60,337	55,751	4,461	100	14	7	3	1	0	0	
473	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0	0	
474	Operations, Engineering, & Mechanical			2 Customer	0	0	0	0	0	0	0	0	0	0	
475	Corporate Management - O&M			4 Revenue	6,060	5,875	173	4	1	4	2	1	0	0	
476	Total Miscellaneous General Expenses				66,397	61,626	4,634	104	15	11	5	2	0	0	
477															
478															
479															
480															

Exhibit (RMF-A-1)
 Schedule 1
 Workpaper
 Billing and Payment Bundled
 Page 9

A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	Rate Year												National Fuel Gas Distribution Corporation		
5	M.E./Customer Component												New York Division		
6	Peak												Cost of Service Study - Total Company		
7	Proposed Rates												Proposed Rates		
8													Twelve Months Ending December 31, 2008		
9													Bundled Service		
10															
11															
12	BILLING FUNCTION	FERC Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cosen			
481	Rents	931													
482	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
483	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
484	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
485	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
486	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
487	Corporate Management - O&M		2 Customer	94	87	7	0	0	0	0	0	0	0	0	0
488	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
489	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
490	Corporate Management - O&M		4 Revenue	9	9	0	0	0	0	0	0	0	0	0	0
491	Total Rents			103	96	7	0	0	0	0	0	0	0	0	0
492															
493	Maintenance General Plant	932													
494	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
495	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
496	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
497	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
498	Corporate Management - Non O&M		2 Customer	0	0	0	1	0	0	0	0	0	0	0	0
499	Corporate Management - O&M		2 Customer	744	688	55	0	0	0	0	0	0	0	0	0
500	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
501	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
502	Corporate Management - O&M		4 Revenue	75	73	2	0	0	0	0	0	0	0	0	0
503	Total Maintenance General Plant			619	761	57	1	0	0	0	0	0	0	0	0
504															
505	Total Administrative & General														
506	Demand			0	0	0	0	0	0	0	0	0	0	0	0
507	Customer			396,390	366,252	29,307	658	94	46	23	8	2	0	0	0
508	Commodity			0	0	0	0	0	0	0	0	0	0	0	0
509	Revenue			39,813	38,596	1,139	26	4	28	14	5	1	0	0	0
510				436,203	404,848	30,446	684	98	74	37	13	3	0	0	0
511															
512	Misc. Other		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
513															
514	Summary O&M Expenses														
515	Demand			0	0	0	0	0	0	0	0	0	0	0	0
516	Customer			4,016,296	3,710,908	296,941	6,671	959	469	230	88	30	0	0	0
517	Commodity			0	0	0	0	0	0	0	0	0	0	0	0
518	Revenue			403,379	391,043	11,536	259	37	289	142	54	19	0	0	0
519	Total O&M Expenses			4,419,675	4,101,951	308,477	6,930	996	758	372	142	49	0	0	0
520															

Exhibit _____ (RMFA-1)
 Schedule 1
 Worksheet
 Billing and Payment Bundled
 Page 10

	A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	Rate Year			National Fuel Gas Distribution Corporation												
5	M.E./Customer Component			New York Division												
6	Peak			Cost of Service Study - Total Company												
7	Proposed Rates			Proposed Rates												
8				Twelve Months Ending December 31, 2008												
9				Bundled Service												
10																
11																
12	BILLING FUNCTION			FERC												
				Accounts	Classification	Total	SC.1	SC.3	TC.1.1	TC.2.0	TC.3.0	TC.4.0	TC.4.1	Cogen		
521	Taxes Other Than Income															
522	Federal															
523	FICA															
524		Demand	1 Demand			0	0	0	0	0	0	0	0	0	0	0
525		Customer	2 Customer			126	117	9	0	0	0	0	0	0	0	0
526		Commodity	3 Commodity			0	0	0	0	0	0	0	0	0	0	0
527		Revenue	4 Revenue			0	0	0	0	0	0	0	0	0	0	0
528	Total FICA					126	117	9	0	0	0	0	0	0	0	0
529	Unemployment Compensation															
530		Demand	1 Demand			0	0	0	0	0	0	0	0	0	0	0
531		Customer	2 Customer			2	2	0	0	0	0	0	0	0	0	0
532		Commodity	3 Commodity			0	0	0	0	0	0	0	0	0	0	0
533		Revenue	4 Revenue			0	0	0	0	0	0	0	0	0	0	0
534	Total Unemployment Compensation					2	2	0	0	0	0	0	0	0	0	0
535	Total Federal					128	119	9	0	0	0	0	0	0	0	0
536	New York															
537	Unemployment Insurance															
538		Demand	1 Demand			0	0	0	0	0	0	0	0	0	0	0
539		Customer	2 Customer			4	4	0	0	0	0	0	0	0	0	0
540		Commodity	3 Commodity			0	0	0	0	0	0	0	0	0	0	0
541		Revenue	4 Revenue			0	0	0	0	0	0	0	0	0	0	0
542	Total Unemployment Insurance					4	4	0	0	0	0	0	0	0	0	0
543	Miscellaneous - Insurance Premium Tax															
544		Demand	1 Demand			0	0	0	0	0	0	0	0	0	0	0
545		Customer	2 Customer			0	0	0	0	0	0	0	0	0	0	0
546		Revenue	4 Revenue			0	0	0	0	0	0	0	0	0	0	0
547	Total Miscellaneous - Insurance Premium Tax					0	0	0	0	0	0	0	0	0	0	0
548	Property Tax															
549		Demand	1 Demand			0	0	0	0	0	0	0	0	0	0	0
550		Customer	2 Customer			30	28	2	0	0	0	0	0	0	0	0
551		Commodity	3 Commodity			0	0	0	0	0	0	0	0	0	0	0
552		Revenue	4 Revenue			0	0	0	0	0	0	0	0	0	0	0
553	Total Property Tax					30	28	2	0	0	0	0	0	0	0	0
554	Sales Tax Company Use															
555		Demand	1 Demand			0	0	0	0	0	0	0	0	0	0	0
556		Customer	2 Customer			0	0	0	0	0	0	0	0	0	0	0
557		Revenue	4 Revenue			0	0	0	0	0	0	0	0	0	0	0
558	Total Sales Tax Company Use					0	0	0	0	0	0	0	0	0	0	0
559	Total New York					34	32	2	0	0	0	0	0	0	0	0
560	Summary of Taxes Other Than Income															
561		Demand				0	0	0	0	0	0	0	0	0	0	0
562		Customer				162	151	11	0	0	0	0	0	0	0	0
563		Commodity				0	0	0	0	0	0	0	0	0	0	0
564		Revenue				0	0	0	0	0	0	0	0	0	0	0
565	Total Taxes Other Than Income					162	151	11	0	0	0	0	0	0	0	0
566																

Exhibit (RMFA-1)
 Schedule 1
 Workpaper
 Billing and Payment Bundled
 Page 11

	A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	Rate Year			National Fuel Gas Distribution Corporation												
5	M.E./Customer Component			New York Division												
6	Peak			Cost of Service Study - Total Company												
7	Proposed Rates			Proposed Rates												
8				Twelve Months Ending December 31, 2008												
9				Bundled Service												
10																
11				FERC												
12	BILLING FUNCTION			Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cozen		
567	Federal/State Income Tax			409												
568	Operating Revenue					13,192,629	12,379,642	796,220	11,684	2,550	1,491	764	277			1
569	Operating Deductions															
570	O&M Expenses			401, 402		4,419,675	4,101,951	308,477	6,930	996	758	372	142			49
571	Depreciation Expense			403		6,891	6,368	509	11	2	1	0	0			0
572	Taxes Other Than Income			408		162	151	11	0	0	0	0	0			0
573	Negative Net Salvage					0	0	0	0	0	0	0	0			0
574	Total Operating Deductions					4,426,728	4,108,470	308,997	6,941	998	759	372	142			49
575	Operating Income Before Income Taxes					8,765,901	8,271,172	487,223	4,743	1,552	732	392	135			(48)
576	Adjustments for Tax Purposes															
577	Interest Charges					17,647	16,375	1,235	28	4	3	1	1			0
578	Cost of Retiring Property					61	56	5	0	0	0	0	0			0
579	Additional State Income Tax Depr.					316	292	23	1	0	0	0	0			0
580	Meals/Entertainment					38	35	3	0	0	0	0	0			0
581	Contributions in Aid of Construction					0	0	0	0	0	0	0	0			0
582	Bad Debts - Net					0	0	0	0	0	0	0	0			0
583	Capitalized Overheads					(108)	(100)	(8)	0	0	0	0	0			0
	Total Adjustments for Tax Purposes					17,954	16,658	1,258	29	4	3	1	1			0
585	New York Taxable Income					8,747,947	8,254,514	485,965	4,714	1,548	729	391	134			(48)
586	Total State Income Tax @			7.50%		656,096	619,089	36,447	354	116	55	29	10			(4)
587	FIT Adjustments					(1,430)	(1,322)	(106)	(2)	0	0	0	0			0
588	Federal Taxable Income					8,093,281	7,636,747	449,624	4,362	1,432	674	362	124			(44)
589	Total Federal Income Tax @			35.00%		2,832,648	2,672,861	157,368	1,527	501	236	127	43			(15)
590	Other Tax Adjustment					0	0	0	0	0	0	0	0			0
591	Investment Tax Credit					0	0	0	0	0	0	0	0			0
592	Deferred Income Taxes - Liberalized Depr.					(26)	(24)	(2)	0	0	0	0	0			0

A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	National Fuel Gas Distribution Corporation														
5	New York Division														
6	Cost of Service Study - Total Company														
7	Proposed Rates														
8	Twelve Months Ending December 31, 2008														
9	Bundled Service														
10															
11															
12	BILLING FUNCTION	FERC Accounts	Classification	Total	SC.1	SC.3	TC.1.1	TC.2.0	TC.3.0	TC.4.0	TC.4.1	Cosen			
594	Summary														
595	Utility Operating Income														
596	Total Operating Revenue			13,192,629	12,379,642	796,220	11,684	2,550	1,491	764	277	1			
597	Operating Income Deductions														
598	O&M Expenses														
599	Demand			0	0	0	0	0	0	0	0	0			
600	Customer			4,016,296	3,710,906	296,941	6,671	959	469	230	88	30			
601	Commodity			0	0	0	0	0	0	0	0	0			
602	Revenue			403,379	391,043	11,536	259	37	289	142	54	19			
603	Total O&M Expense			4,419,675	4,101,951	308,477	6,930	996	758	372	142	49			
604	Depreciation Expense														
605	Demand			0	0	0	0	0	0	0	0	0			
606	Customer			6,891	6,368	509	11	2	1	0	0	0			
607	Commodity			0	0	0	0	0	0	0	0	0			
608	Revenue			0	0	0	0	0	0	0	0	0			
609	Total Depreciation Expense			6,891	6,368	509	11	2	1	0	0	0			
610	Negative Net Salvage			0	0	0	0	0	0	0	0	0			
611	Taxes Other Than Income														
612	Demand			0	0	0	0	0	0	0	0	0			
613	Customer			162	151	11	0	0	0	0	0	0			
614	Commodity			0	0	0	0	0	0	0	0	0			
615	Revenue			0	0	0	0	0	0	0	0	0			
616	Total Taxes Other Than Income			162	151	11	0	0	0	0	0	0			
617	Federal/State Income Taxes			3,488,744	3,291,950	193,615	1,681	617	291	156	53	(19)			
618	Investment Tax Credit			0	0	0	0	0	0	0	0	0			
619	Deferred Income Taxes - Liberalized Depr.			(26)	(24)	(2)	0	0	0	0	0	0			
620	Total Operating Revenue Deductions			7,915,446	7,400,396	502,810	8,822	1,615	1,050	528	195	30			
621	Utility Operating Income			5,277,183	4,979,246	293,410	2,862	935	441	236	82	(29)			
622	Rate Base														
623	Gas Plant In Service														
624	Demand			0	0	0	0	0	0	0	0	0			
625	Customer			26,989	24,937	1,995	45	6	3	2	1	0			
626	Commodity			0	0	0	0	0	0	0	0	0			
627	Revenue			0	0	0	0	0	0	0	0	0			
628	Total Gas Plant In Service			26,989	24,937	1,995	45	6	3	2	1	0			
629	Accumulated Reserve for Depreciation														
630	Demand			0	0	0	0	0	0	0	0	0			
631	Customer			(5,285)	(4,883)	(391)	(9)	(1)	(1)	0	0	0			
632	Commodity			0	0	0	0	0	0	0	0	0			
633	Revenue			0	0	0	0	0	0	0	0	0			
634	Total Reserve for Depreciation			(5,285)	(4,883)	(391)	(9)	(1)	(1)	0	0	0			
635	Net Plant			21,704	20,054	1,604	36	5	2	2	1	0			

A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	Rate Year		National Fuel Gas Distribution Corporation												
5	M.E./Customer Component		New York Division												
6	Peak		Cost of Service Study - Total Company												
7	Proposed Rates		Proposed Rates												
8			Twelve Months Ending December 31, 2008												
9			Bundled Service												
10															
11															
12	BILLING FUNCTION		FERC	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cosen		
636	Working Capital														
637	Demand				0	0	0	0	0	0	0	0	0	0	0
638	Customer				497,565	459,733	36,787	826	119	58	28	11	3		
639	Commodity				0	0	0	0	0	0	0	0	0	0	0
640	Revenue				49,973	48,444	1,429	32	5	36	18	7	2		
641	Total Working Capital				547,538	508,177	38,216	858	124	94	46	18	5		
642	Other				0	0	0	0	0	0	0	0	0	0	0
643	Deferred Income Taxes														
644	Demand				0	0	0	0	0	0	0	0	0	0	0
645	Customer				(106)	(98)	(8)	0	0	0	0	0	0	0	0
646	Commodity				0	0	0	0	0	0	0	0	0	0	0
647	Revenue				0	0	0	0	0	0	0	0	0	0	0
648	Total Deferred Income Taxes				(106)	(98)	(8)	0	0	0	0	0	0	0	0
649	Deferred Income Taxes - ITC														
650	Demand				0	0	0	0	0	0	0	0	0	0	0
651	Customer				(3)	(3)	0	0	0	0	0	0	0	0	0
652	Commodity				0	0	0	0	0	0	0	0	0	0	0
653	Revenue				0	0	0	0	0	0	0	0	0	0	0
654	Total Deferred Income Taxes - ITC				(3)	(3)	0	0	0	0	0	0	0	0	0
655	Deferred NY PSC Assessment														
656	Demand				0	0	0	0	0	0	0	0	0	0	0
657	Customer				0	0	0	0	0	0	0	0	0	0	0
658	Revenue				0	0	0	0	0	0	0	0	0	0	0
659	Total Deferred NY PSC Assessment				0	0	0	0	0	0	0	0	0	0	0
660	Deferred RD&D														
661	Deferred Site Remediation Costs														
662	Demand				0	0	0	0	0	0	0	0	0	0	0
663	Customer				0	0	0	0	0	0	0	0	0	0	0
664	Total Deferred Site Remediation Costs				0	0	0	0	0	0	0	0	0	0	0
665	TRA Impacts - Uncollectibles				0	0	0	0	0	0	0	0	0	0	0
666	Elimination of Reorganization Costs per C27934				0	0	0	0	0	0	0	0	0	0	0
667	Internal Pension Reserve														
668	Demand				0	0	0	0	0	0	0	0	0	0	0
669	Customer				1,240	1,146	92	2	0	0	0	0	0	0	0
670	Commodity				0	0	0	0	0	0	0	0	0	0	0
671	Revenue				1,240	1,146	92	2	0	0	0	0	0	0	0
672	Internal Pension Reserve														
673	Earnings Base in Excess of Capitalization														
674	Demand				0	0	0	0	0	0	0	0	0	0	0
675	Customer				660	610	49	1	0	0	0	0	0	0	0
676	Commodity				0	0	0	0	0	0	0	0	0	0	0
677	Revenue				63	61	2	0	0	0	0	0	0	0	0
678	Earnings Base in Excess of Capitalization				723	671	51	1	0	0	0	0	5		
679	Net Rate Base				571,096	529,947	39,955	897	129	96	48	19	5		
680	Return Earned				924.0400%	939.5700%	734.3500%	319.0600%	724.8100%	459.3800%	491.6700%	431.5800%	-580.0000%		
682	Unlitzed Rate of Return				1.000000	1.016807	0.794717	0.345288	0.784392	0.497143	0.532087	0.467058	(0.627678)		
684	END BILLING FUNCTION														

A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	Rate Year										National Fuel Gas Distribution Corporation				
5	M.E./Customer Component										New York Division				
6	Peak										Cost of Service Study - Total Company				
7	Proposed Rates										Proposed Rates				
8											Twelve Months Ending December 31, 2008				
9											Delivery Service				
10															
11	BILLING FUNCTION		FERC												
12			Accounts	Classification	Total	SC.1	SC.3	TC.1.1	TC.2.0	TC.3.0	TC.4.0	TC.4.1	Co-gen		
13															
14	Gas Plant in Service		101												
15	Production Plant		325-338	1 Demand	0	0	0	0	0	0	0	0	0	0	0
16															
17	Transmission Plant		365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0
18	Transmission Plant		365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0
19															
20	Distribution Plant														
21	Land		374.1	1 Demand	0	0	0	0	0	0	0	0	0	0	0
22	Land Rights		374.2	1 Demand	0	0	0	0	0	0	0	0	0	0	0
23	Structures & Improvements		375	1 Demand	0	0	0	0	0	0	0	0	0	0	0
24	Mains (Other)		376	1 Demand	0	0	0	0	0	0	0	0	0	0	0
25	Mains (>4")		378	1 Demand	0	0	0	0	0	0	0	0	0	0	0
26	Mains (Remaining)		378	1 Demand	0	0	0	0	0	0	0	0	0	0	0
27	Compressor Station Equipment		377	1 Demand	0	0	0	0	0	0	0	0	0	0	0
28	Industrial M&R Station Equipment		385	1 Demand	0	0	0	0	0	0	0	0	0	0	0
29	Other		387	1 Demand	0	0	0	0	0	0	0	0	0	0	0
30	Land Rights		374.2	2 Customer	0	0	0	0	0	0	0	0	0	0	0
31	Mains		376	2 Customer	0	0	0	0	0	0	0	0	0	0	0
32	M&R Station Equipment		378	2 Customer	0	0	0	0	0	0	0	0	0	0	0
33	Services		380	2 Customer	0	0	0	0	0	0	0	0	0	0	0
34	Meters		381	2 Customer	0	0	0	0	0	0	0	0	0	0	0
35	Meter Installations		382	2 Customer	0	0	0	0	0	0	0	0	0	0	0
36	House Regulators		383	2 Customer	0	0	0	0	0	0	0	0	0	0	0
37	House Regulators Installations		384	2 Customer	0	0	0	0	0	0	0	0	0	0	0
38	Other		387	2 Customer	0	0	0	0	0	0	0	0	0	0	0
39	Total Distribution - Demand				0	0	0	0	0	0	0	0	0	0	0
40	Total Distribution - Customer				0	0	0	0	0	0	0	0	0	0	0
41	Total Distribution				0	0	0	0	0	0	0	0	0	0	0
42															
43	General Plant		389-399												
44	Demand - Delivery			1 Demand	0	0	0	0	0	0	0	0	0	0	0
45	Demand - Supply			1 Demand	0	0	0	0	0	0	0	0	0	0	0
46	Customer			2 Customer	0	0	0	0	0	0	0	0	0	0	0
47	Commodity			3 Commodity	0	0	0	0	0	0	0	0	0	0	0
48	Revenue			4 Revenue	0	0	0	0	0	0	0	0	0	0	0
49	Total General				0	0	0	0	0	0	0	0	0	0	0
50															
51	Intangible Plant		301-303												
52	Demand			1 Demand	0	0	0	0	0	0	0	0	0	0	0
53	Customer			2 Customer	0	0	0	0	0	0	0	0	0	0	0
54	Total Intangible				0	0	0	0	0	0	0	0	0	0	0
55															
56	Plant in Service Summary														
57	Demand Related			1	0	0	0	0	0	0	0	0	0	0	0
58	Customer Related			2	0	0	0	0	0	0	0	0	0	0	0
59	Commodity Related			3	0	0	0	0	0	0	0	0	0	0	0
60	Revenue Related			4	0	0	0	0	0	0	0	0	0	0	0
61															
62	Total Gas Plant in Service				0	0	0	0	0	0	0	0	0	0	0
63															

A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	Rate Year		National Fuel Gas Distribution Corporation												
5	M.E./Customer Component		New York Division												
6	Peak		Cost of Service Study - Total Company												
7	Proposed Rates		Proposed Rates												
8			Twelve Months Ending December 31, 2008												
9			Delivery Service												
10															
11															
12	BILLING FUNCTION		FERC	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Coan		
64	Accumulated Reserve for Depreciation		108												
65	Production Plant		325-338	1 Demand	0	0	0	0	0	0	0	0	0	0	0
66															
67	Transmission Plant		365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0
68	Transmission Plant		365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0
69															
70	Distribution Plant														
71	Land		374.1	1 Demand	0	0	0	0	0	0	0	0	0	0	0
72	Land Rights		374.2	1 Demand	0	0	0	0	0	0	0	0	0	0	0
73	Structures & Improvements		375	1 Demand	0	0	0	0	0	0	0	0	0	0	0
74	Mains		378	1 Demand	0	0	0	0	0	0	0	0	0	0	0
75	Mains (Other)		378	1 Demand	0	0	0	0	0	0	0	0	0	0	0
76	Compressor Station Equipment		377	1 Demand	0	0	0	0	0	0	0	0	0	0	0
77	Industrial M&R Station Equipment		385	1 Demand	0	0	0	0	0	0	0	0	0	0	0
78	Other		387	1 Demand	0	0	0	0	0	0	0	0	0	0	0
79	Land Rights		374.2	2 Customer	0	0	0	0	0	0	0	0	0	0	0
80	Mains		376	2 Customer	0	0	0	0	0	0	0	0	0	0	0
81	M&R Station Equipment		378	2 Customer	0	0	0	0	0	0	0	0	0	0	0
82	Services		380	2 Customer	0	0	0	0	0	0	0	0	0	0	0
83	Meters		381	2 Customer	0	0	0	0	0	0	0	0	0	0	0
84	Meter Installations		382	2 Customer	0	0	0	0	0	0	0	0	0	0	0
85	House Regulators		383	2 Customer	0	0	0	0	0	0	0	0	0	0	0
86	House Regulators Installations		384	2 Customer	0	0	0	0	0	0	0	0	0	0	0
87	Other		387	2 Customer	0	0	0	0	0	0	0	0	0	0	0
88	Total Distribution - Demand				0	0	0	0	0	0	0	0	0	0	0
89	Total Distribution - Customer				0	0	0	0	0	0	0	0	0	0	0
90	Total Distribution				0	0	0	0	0	0	0	0	0	0	0
91															
92	General Plant		389-399												
93	Demand - Delivery			1 Demand	0	0	0	0	0	0	0	0	0	0	0
94	Demand - Supply			1 Demand	0	0	0	0	0	0	0	0	0	0	0
95	Customer			2 Customer	0	0	0	0	0	0	0	0	0	0	0
96	Commodity			3 Commodity	0	0	0	0	0	0	0	0	0	0	0
97	Revenue			4 Revenue	0	0	0	0	0	0	0	0	0	0	0
98	Total General				0	0	0	0	0	0	0	0	0	0	0
99															
100	Intangible Plant		301-303												
101	Demand			1 Demand	0	0	0	0	0	0	0	0	0	0	0
102	Customer			2 Customer	0	0	0	0	0	0	0	0	0	0	0
103	Total Intangible				0	0	0	0	0	0	0	0	0	0	0
104															
105	Accumulated Reserve for Depreciation Summary														
106	Demand Related			1 Demand	0	0	0	0	0	0	0	0	0	0	0
107	Customer Related			2 Customer	0	0	0	0	0	0	0	0	0	0	0
108	Commodity Related			3 Commodity	0	0	0	0	0	0	0	0	0	0	0
109	Revenue Related			4 Revenue	0	0	0	0	0	0	0	0	0	0	0
110	Total Accumulated Reserve for Depreciation				0	0	0	0	0	0	0	0	0	0	0
111															
112															

	A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	Rate Year			National Fuel Gas Distribution Corporation												
5	M.E./Customer Component			New York Division												
6	Peak			Cost of Service Study - Total Company												
7	Proposed Rates			Proposed Rates												
8				Twelve Months Ending December 31, 2008												
9				Delivery Service												
10																
11																
12	BILLING FUNCTION			<u>FERC</u>	<u>Classification</u>	<u>Total</u>	<u>SC.1</u>	<u>SC.3</u>	<u>TC.1.1</u>	<u>TC.2.0</u>	<u>TC.3.0</u>	<u>TC.4.0</u>	<u>TC.4.1</u>	<u>Cogen</u>		
113	Depreciation Expense			403												
114	Production Plant			325-338	1 Demand	0	0	0	0	0	0	0	0	0	0	0
115																
116	Transmission Plant			365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0
117	Transmission Plant			365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0
118																
119	Distribution Plant															
120	Land			374.1	1 Demand	0	0	0	0	0	0	0	0	0	0	0
121	Land Rights			374.2	1 Demand	0	0	0	0	0	0	0	0	0	0	0
122	Structures & Improvements			375	1 Demand	0	0	0	0	0	0	0	0	0	0	0
123	Mains			376	1 Demand	0	0	0	0	0	0	0	0	0	0	0
124	Mains (Other)			376	1 Demand	0	0	0	0	0	0	0	0	0	0	0
125	Compressor Station Equipment			377	1 Demand	0	0	0	0	0	0	0	0	0	0	0
126	Industrial M&R Station Equipment			385	1 Demand	0	0	0	0	0	0	0	0	0	0	0
127	Other			387	1 Demand	0	0	0	0	0	0	0	0	0	0	0
128	Land Rights			374.2	2 Customer	0	0	0	0	0	0	0	0	0	0	0
129	Mains			376	2 Customer	0	0	0	0	0	0	0	0	0	0	0
130	M&R Station Equipment			378	2 Customer	0	0	0	0	0	0	0	0	0	0	0
131	Services			380	2 Customer	0	0	0	0	0	0	0	0	0	0	0
132	Meters			381	2 Customer	0	0	0	0	0	0	0	0	0	0	0
133	Meter Installations			382	2 Customer	0	0	0	0	0	0	0	0	0	0	0
134	House Regulators			383	2 Customer	0	0	0	0	0	0	0	0	0	0	0
135	House Regulators Installations			384	2 Customer	0	0	0	0	0	0	0	0	0	0	0
136	Other			387	2 Customer	0	0	0	0	0	0	0	0	0	0	0
137	Total Distribution - Demand					0	0	0	0	0	0	0	0	0	0	0
138	Total Distribution - Customer					0	0	0	0	0	0	0	0	0	0	0
139	Total Distribution					0	0	0	0	0	0	0	0	0	0	0
140																
141	General Plant			389-399												
142	Demand - Delivery				1 Demand	0	0	0	0	0	0	0	0	0	0	0
143	Demand - Supply				1 Demand	0	0	0	0	0	0	0	0	0	0	0
144	Customer				2 Customer	0	0	0	0	0	0	0	0	0	0	0
145	Commodity				3 Commodity	0	0	0	0	0	0	0	0	0	0	0
146	Revenue				4 Revenue	0	0	0	0	0	0	0	0	0	0	0
147	Total General					0	0	0	0	0	0	0	0	0	0	0
148																
149	Intangible Plant			301-303												
150	Demand				1 Demand	0	0	0	0	0	0	0	0	0	0	0
151	Customer				2 Customer	0	0	0	0	0	0	0	0	0	0	0
152	Total Intangible					0	0	0	0	0	0	0	0	0	0	0
153																
154	Depreciation Summary															
155	Demand Related				1 Demand	0	0	0	0	0	0	0	0	0	0	0
156	Customer Related				2 Customer	0	0	0	0	0	0	0	0	0	0	0
157	Commodity Related				3 Commodity	0	0	0	0	0	0	0	0	0	0	0
158	Revenue Related				4 Revenue	0	0	0	0	0	0	0	0	0	0	0
159																
160	Total Depreciation Expense					0	0	0	0	0	0	0	0	0	0	0
161																

	A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	Rate Year											National Fuel Gas Distribution Corporation				
5	M.E./Customer Component											New York Division				
6	Peak											Cost of Service Study - Total Company				
7	Proposed Rates											Proposed Rates				
8												Twelve Months Ending December 31, 2008				
9												Delivery Service				
10																
11																
12	BILLING FUNCTION		FERC													
12			Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen			
162	Working Capital															
163	Cash															
164		1/8 O&M calculation		3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0
165		1/8 O&M calculation		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
166		1/8 O&M calculation		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
167		1/8 O&M calculation		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
168		Total Cash Working Capital			0	0	0	0	0	0	0	0	0	0	0	0
169	Prepayments															
170		Taxes - Demand		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
171		Taxes - Customer		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
172		Taxes - Commodity		3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0
173		Other Insurance - Demand		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
174		Other Insurance - Customer		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
175		Other Insurance - Revenue		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
176		AGA Dues - Demand		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
177		AGA Dues - Customer		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
178		AGA Dues - Revenue		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
179		Total Prepayments			0	0	0	0	0	0	0	0	0	0	0	0
180	Material & Supplies															
181		Valves		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
182		Valves		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
183		Regulators - Dom & Ind.		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
184		Meter & Service Risers		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
185		Pipe - Services & Mains		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
186		Pipe - Services & Mains		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
187		Total Material & Supplies			0	0	0	0	0	0	0	0	0	0	0	0
188		Gas Storage Inventory		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
189	Summary of Working Capital															
190		Demand			0	0	0	0	0	0	0	0	0	0	0	0
191		Customer			0	0	0	0	0	0	0	0	0	0	0	0
192		Commodity			0	0	0	0	0	0	0	0	0	0	0	0
193		Revenue			0	0	0	0	0	0	0	0	0	0	0	0
194		Total Working Capital			0	0	0	0	0	0	0	0	0	0	0	0
195																
196	Other		235	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
197	Deferred Income Taxes - Demand			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
198	Deferred Income Taxes - Customer			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
199	Deferred Income Taxes - Commodity			3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0
200	Deferred Income Taxes - Revenue			4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
201	Deferred Income Taxes - ITC Demand			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
202	Deferred Income Taxes - ITC Customer			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
203	Deferred Income Taxes - ITC Commodity			3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0
204	Deferred Income Taxes - ITC Revenue			4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
205	Deferred NY PSC Assessment - Demand			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
206	Deferred NY PSC Assessment - Customer			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
207	Deferred NY PSC Assessment - Revenue			4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
208	Deferred RD&D			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
209	Deferred Site Remediation Costs - Demand			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
210	Deferred Site Remediation Costs - Customer			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
211	TRA Impacts - Uncollectibles			4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
212	Elimination of Reorganization Costs per C27934			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
213	Internal Pension Reserve - Demand			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
214	Internal Pension Reserve - Customer			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
215	Internal Pension Reserve - Commodity			3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0
216	Internal Pension Reserve - Revenue			4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
217	Earnings Base in Excess of Capitalization - Demand			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
218	Earnings Base in Excess of Capitalization - Customer			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
219	Earnings Base in Excess of Capitalization - Commodity			3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0
220	Earnings Base in Excess of Capitalization - Revenue			4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
221																
222																

	A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	Rate Year			National Fuel Gas Distribution Corporation												
5	M.E./Customer Component			New York Division												
6	Peak			Cost of Service Study - Total Company												
7	Proposed Rates			Proposed Rates												
8				Twelve Months Ending December 31, 2008												
9				Delivery Service												
10																
11																
12	BILLING FUNCTION			<u>FERC</u>	<u>Classification</u>	<u>Total</u>	<u>SC 1</u>	<u>SC 3</u>	<u>TC 1.1</u>	<u>TC 2.0</u>	<u>TC 3.0</u>	<u>TC 4.0</u>	<u>TC 4.1</u>	<u>Cogen</u>		
223	Operating Revenues			400												
224	Revenues - Supply Function			480-481, 489		0	0	0	0	0	0	0	0	0	0	0
225	Revenues - Delivery Function					0	0	0	0	0	0	0	0	0	0	0
226	Revenues - Billing Function					0	0	0	0	0	0	0	0	0	0	0
227	Other Operating Revenues															
228	Late Payment Charges - Supply			487		0	0	0	0	0	0	0	0	0	0	0
229	Late Payment Charges - Delivery			487		0	0	0	0	0	0	0	0	0	0	0
230	Late Payment Charges - Billing			487		0	0	0	0	0	0	0	0	0	0	0
231	Bill Insert Revenues			495		0	0	0	0	0	0	0	0	0	0	0
232	Misc. Other Revenue			495		0	0	0	0	0	0	0	0	0	0	0
233	Sale of Inventory Materials			495		0	0	0	0	0	0	0	0	0	0	0
234	Sales Tax			495	1 Demand	0	0	0	0	0	0	0	0	0	0	0
235	Sales Tax			495	2 Customer	0	0	0	0	0	0	0	0	0	0	0
236	Sales Tax			495	3 Commodity	0	0	0	0	0	0	0	0	0	0	0
237	Sales Tax			495	4 Revenue	0	0	0	0	0	0	0	0	0	0	0
238	Total Other Operating Revenue					0	0	0	0	0	0	0	0	0	0	0
239																
240	Total Operating Revenue					0	0	0	0	0	0	0	0	0	0	0
241																

A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	Rate Year		National Fuel Gas Distribution Corporation												
5	M.E./Customer Component		New York Division												
6	Peak		Cost of Service Study - Total Company												
7	Proposed Rates		Proposed Rates												
8			Twelve Months Ending December 31, 2008												
9			Delivery Service												
10															
11															
12	BILLING FUNCTION		FERC	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Costen		
242	Direct Labor Expense		401, 402												
243	Natural Gas Production		750-769	1 Demand	0	0	0	0	0	0	0	0	0	0	0
244															
245	Other Gas Supply		807.1-813	3 Commodity	0	0	0	0	0	0	0	0	0	0	0
246															
247	Transmission		850-867	1 Demand	0	0	0	0	0	0	0	0	0	0	0
248															
249	Distribution														
250	Load Dispatching		871	1 Demand	0	0	0	0	0	0	0	0	0	0	0
251	Mains & Services		874	1 Demand	0	0	0	0	0	0	0	0	0	0	0
252	Structures & Improvements		886	1 Demand	0	0	0	0	0	0	0	0	0	0	0
253	Mains Maintenance		887	1 Demand	0	0	0	0	0	0	0	0	0	0	0
254	Services Maintenance		887	1 Demand	0	0	0	0	0	0	0	0	0	0	0
255	Compressor Station Equip Maint		888	1 Demand	0	0	0	0	0	0	0	0	0	0	0
256	Compressor Station Equipment		872,888	1 Demand	0	0	0	0	0	0	0	0	0	0	0
257	Meas. & Regulator - General		875,889	1 Demand	0	0	0	0	0	0	0	0	0	0	0
258	Meas. & Regulator - Industrial		876,890	1 Demand	0	0	0	0	0	0	0	0	0	0	0
259	Meas. & Regulator - City		877,891	1 Demand	0	0	0	0	0	0	0	0	0	0	0
260	Maint of Other Equipment		894	1 Demand	0	0	0	0	0	0	0	0	0	0	0
261	Supervision & Engineering		870,885	1 Demand	0	0	0	0	0	0	0	0	0	0	0
262	Other Distribution Expense		880	1 Demand	0	0	0	0	0	0	0	0	0	0	0
263	Mains & Services		874	2 Customer	0	0	0	0	0	0	0	0	0	0	0
264	Mains Maintenance		887	2 Customer	0	0	0	0	0	0	0	0	0	0	0
265	Services Maintenance		887	2 Customer	0	0	0	0	0	0	0	0	0	0	0
266	Meters & House Regulators		878,893	2 Customer	0	0	0	0	0	0	0	0	0	0	0
267	Customer Installations		894	2 Customer	0	0	0	0	0	0	0	0	0	0	0
268	Maint of Other Equipment		894	2 Customer	0	0	0	0	0	0	0	0	0	0	0
269	Supervision & Engineering		870,885	2 Customer	0	0	0	0	0	0	0	0	0	0	0
270	Other Distribution Expense		880	2 Customer	0	0	0	0	0	0	0	0	0	0	0
271	Total Distribution - Demand				0	0	0	0	0	0	0	0	0	0	0
272	Total Distribution - Customer				0	0	0	0	0	0	0	0	0	0	0
273	Total Distribution				0	0	0	0	0	0	0	0	0	0	0
274															
275	Customer Accounts														
276	Meter Reading		902	2 Customer	0	0	0	0	0	0	0	0	0	0	0
277	Customer Record & Collections		903	2 Customer	0	0	0	0	0	0	0	0	0	0	0
278	Customer Record & Collections		903	4 Revenue	0	0	0	0	0	0	0	0	0	0	0
279	Miscellaneous Customer Accounts		905	2 Customer	0	0	0	0	0	0	0	0	0	0	0
280	Supervision		901	2 Customer	0	0	0	0	0	0	0	0	0	0	0
281	Supervision		901	4 Revenue	0	0	0	0	0	0	0	0	0	0	0
282	Total Customer Accounts - Customer				0	0	0	0	0	0	0	0	0	0	0
283	Total Customer Accounts - Revenue				0	0	0	0	0	0	0	0	0	0	0
284	Total Customer Accounts				0	0	0	0	0	0	0	0	0	0	0
285															
286	Customer Service		909-913												
287	Customer Service			2 Customer	0	0	0	0	0	0	0	0	0	0	0
288	Transportation Administration			2 Customer	0	0	0	0	0	0	0	0	0	0	0
289	Total Customer Service				0	0	0	0	0	0	0	0	0	0	0
290															
291	Summary of Direct Labor Expense														
292	Demand				0	0	0	0	0	0	0	0	0	0	0
293	Customer				0	0	0	0	0	0	0	0	0	0	0
294	Commodity				0	0	0	0	0	0	0	0	0	0	0
295	Revenue				0	0	0	0	0	0	0	0	0	0	0
296															
297	Total Direct Labor Expense				0	0	0	0	0	0	0	0	0	0	0
298															

A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	Rate Year		National Fuel Gas Distribution Corporation												
5	M.E./Customer Component		New York Division												
6	Peak		Cost of Service Study - Total Company												
7	Proposed Rates		Proposed Rates												
8			Twelve Months Ending December 31, 2008												
9			Delivery Service												
10															
11			FERC												
12	BILLING FUNCTION		Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Costen		
299	Operation and Maintenance Expense		401, 402		0	0	0	0	0	0	0	0	0	0	0
300	Natural Gas Production		750-769	1 Demand	0	0	0	0	0	0	0	0	0	0	0
301					0	0	0	0	0	0	0	0	0	0	0
302	Purchase Gas Expense - Supply		401,999	3 Commodity	0	0	0	0	0	0	0	0	0	0	0
303	Purchase Gas Expense - Delivery		401,999	3 Commodity	0	0	0	0	0	0	0	0	0	0	0
304	Other Gas Supply Expense - Supply		807.1-813	3 Commodity	0	0	0	0	0	0	0	0	0	0	0
305	Other Gas Supply Expense - Delivery		807.1-813	3 Commodity	0	0	0	0	0	0	0	0	0	0	0
306	Gas for Utility Operation		807.1-813	3 Commodity	0	0	0	0	0	0	0	0	0	0	0
307	Total Other Gas Supply				0	0	0	0	0	0	0	0	0	0	0
308					0	0	0	0	0	0	0	0	0	0	0
309	Transmission		850-867	1 Demand	0	0	0	0	0	0	0	0	0	0	0
310					0	0	0	0	0	0	0	0	0	0	0
311	Distribution				0	0	0	0	0	0	0	0	0	0	0
312	Load Dispatching		871	1 Demand	0	0	0	0	0	0	0	0	0	0	0
313	Compressor Station Equipment		872	1 Demand	0	0	0	0	0	0	0	0	0	0	0
314	Mains & Services		874	1 Demand	0	0	0	0	0	0	0	0	0	0	0
315	Structures & Improvements		886	1 Demand	0	0	0	0	0	0	0	0	0	0	0
316	Mains Maintenance		887	1 Demand	0	0	0	0	0	0	0	0	0	0	0
317	Compressor Station Equip Maint		888	1 Demand	0	0	0	0	0	0	0	0	0	0	0
318	Maint of Other Equipment		894	1 Demand	0	0	0	0	0	0	0	0	0	0	0
319	Meas. & Regulator - General		875,889	1 Demand	0	0	0	0	0	0	0	0	0	0	0
320	Meas. & Regulator - Industrial		876,890	1 Demand	0	0	0	0	0	0	0	0	0	0	0
321	Meas. & Regulator - City		877,891	1 Demand	0	0	0	0	0	0	0	0	0	0	0
322	Services Maintenance		892,892.10	1 Demand	0	0	0	0	0	0	0	0	0	0	0
323	Supervision & Engineering		870,885	1 Demand	0	0	0	0	0	0	0	0	0	0	0
324	Rents		881	1 Demand	0	0	0	0	0	0	0	0	0	0	0
325	Other Distribution Expense		880	1 Demand	0	0	0	0	0	0	0	0	0	0	0
326	Mains & Services		874	2 Customer	0	0	0	0	0	0	0	0	0	0	0
327	Customer Installations		879	2 Customer	0	0	0	0	0	0	0	0	0	0	0
328	Mains Maintenance		887	2 Customer	0	0	0	0	0	0	0	0	0	0	0
329	Maint of Other Equipment		894	2 Customer	0	0	0	0	0	0	0	0	0	0	0
330	Meters & House Regulators		878,893	2 Customer	0	0	0	0	0	0	0	0	0	0	0
331	Services Maintenance		893,893.10	2 Customer	0	0	0	0	0	0	0	0	0	0	0
332	Supervision & Engineering		870,885	2 Customer	0	0	0	0	0	0	0	0	0	0	0
333	Rents		881	2 Customer	0	0	0	0	0	0	0	0	0	0	0
334	Other Distribution Expense		880	2 Customer	0	0	0	0	0	0	0	0	0	0	0
335	Total Distribution - Demand				0	0	0	0	0	0	0	0	0	0	0
336	Total Distribution - Customer				0	0	0	0	0	0	0	0	0	0	0
337	Total Distribution				0	0	0	0	0	0	0	0	0	0	0
338					0	0	0	0	0	0	0	0	0	0	0
339	Customer Accounts				0	0	0	0	0	0	0	0	0	0	0
340	Meter Reading		902	2 Customer	0	0	0	0	0	0	0	0	0	0	0
341	Customer Record & Collections		903	2 Customer	0	0	0	0	0	0	0	0	0	0	0
342	Customer Record & Collections		903	4 Revenue	0	0	0	0	0	0	0	0	0	0	0
343	Uncollectible Accounts - Supply		904	4 Revenue	0	0	0	0	0	0	0	0	0	0	0
344	Uncollectible Accounts - Delivery		904	4 Revenue	0	0	0	0	0	0	0	0	0	0	0
345	Uncollectible Accounts - Billing		904	4 Revenue	0	0	0	0	0	0	0	0	0	0	0
346	Miscellaneous Customer Accounts		905	2 Customer	0	0	0	0	0	0	0	0	0	0	0
347	Supervision		901	2 Customer	0	0	0	0	0	0	0	0	0	0	0
348	Supervision		901	4 Revenue	0	0	0	0	0	0	0	0	0	0	0
349	Total Customer Accounts - Customer				0	0	0	0	0	0	0	0	0	0	0
350	Total Customer Accounts - Revenue				0	0	0	0	0	0	0	0	0	0	0
351	Total Customer Accounts				0	0	0	0	0	0	0	0	0	0	0
352					0	0	0	0	0	0	0	0	0	0	0
353	Customer Service		909-913		0	0	0	0	0	0	0	0	0	0	0
354	Customer Service			2 Customer	0	0	0	0	0	0	0	0	0	0	0
355	Transportation Administration			2 Customer	0	0	0	0	0	0	0	0	0	0	0
356	Total Customer Service				0	0	0	0	0	0	0	0	0	0	0
357					0	0	0	0	0	0	0	0	0	0	0
358	Sales Promotion			2 Customer	0	0	0	0	0	0	0	0	0	0	0
359					0	0	0	0	0	0	0	0	0	0	0

A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	Rate Year			National Fuel Gas Distribution Corporation											
5	M.E./Customer Component			New York Division											
6	Peak			Cost of Service Study - Total Company											
7	Proposed Rates			Proposed Rates											
8				Twelve Months Ending December 31, 2008											
9				Delivery Service											
10															
11															
12	BILLING FUNCTION			FERC	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen	
				Accounts											
360	Administrative & General Expenses														
361	A&G Salaries			920		0	0	0	0	0	0	0	0	0	
362	Corporate Management - Non O&M				1 Demand	0	0	0	0	0	0	0	0	0	
363	Corporate Management - O&M				1 Demand	0	0	0	0	0	0	0	0	0	
364	Consumer Services				1 Demand	0	0	0	0	0	0	0	0	0	
365	Operations, Engineering, & Mechanical				1 Demand	0	0	0	0	0	0	0	0	0	
366	Corporate Management - Non O&M				2 Customer	0	0	0	0	0	0	0	0	0	
367	Corporate Management - O&M				2 Customer	0	0	0	0	0	0	0	0	0	
368	Consumer Services				2 Customer	0	0	0	0	0	0	0	0	0	
369	Operations, Engineering, & Mechanical				2 Customer	0	0	0	0	0	0	0	0	0	
370	Corporate Management - O&M				4 Revenue	0	0	0	0	0	0	0	0	0	
371	Total A&G Salaries					0	0	0	0	0	0	0	0	0	
372															
373	Office Supplies & Expenses			921		0	0	0	0	0	0	0	0	0	
374	Corporate Management - Non O&M				1 Demand	0	0	0	0	0	0	0	0	0	
375	Corporate Management - O&M				1 Demand	0	0	0	0	0	0	0	0	0	
376	Consumer Services				1 Demand	0	0	0	0	0	0	0	0	0	
377	Operations, Engineering, & Mechanical				1 Demand	0	0	0	0	0	0	0	0	0	
378	Corporate Management - Non O&M				2 Customer	0	0	0	0	0	0	0	0	0	
379	Corporate Management - O&M				2 Customer	0	0	0	0	0	0	0	0	0	
380	Consumer Services				2 Customer	0	0	0	0	0	0	0	0	0	
381	Operations, Engineering, & Mechanical				2 Customer	0	0	0	0	0	0	0	0	0	
382	Corporate Management - O&M				4 Revenue	0	0	0	0	0	0	0	0	0	
383	Total Outside Services					0	0	0	0	0	0	0	0	0	
384															
385	Administrative Exp. Transferred - Credit			922		0	0	0	0	0	0	0	0	0	
386	Corporate Management - Non O&M				1 Demand	0	0	0	0	0	0	0	0	0	
387	Corporate Management - O&M				1 Demand	0	0	0	0	0	0	0	0	0	
388	Consumer Services				1 Demand	0	0	0	0	0	0	0	0	0	
389	Operations, Engineering, & Mechanical				1 Demand	0	0	0	0	0	0	0	0	0	
390	Corporate Management - Non O&M				2 Customer	0	0	0	0	0	0	0	0	0	
391	Corporate Management - O&M				2 Customer	0	0	0	0	0	0	0	0	0	
392	Consumer Services				2 Customer	0	0	0	0	0	0	0	0	0	
393	Operations, Engineering, & Mechanical				2 Customer	0	0	0	0	0	0	0	0	0	
394	Corporate Management - O&M				4 Revenue	0	0	0	0	0	0	0	0	0	
395	Total Administrative Exp. Transferred - Credit					0	0	0	0	0	0	0	0	0	
396															
397	Outside Services Employed			923		0	0	0	0	0	0	0	0	0	
398	Corporate Management - Non O&M				1 Demand	0	0	0	0	0	0	0	0	0	
399	Corporate Management - O&M				1 Demand	0	0	0	0	0	0	0	0	0	
400	Consumer Services				1 Demand	0	0	0	0	0	0	0	0	0	
401	Operations, Engineering, & Mechanical				1 Demand	0	0	0	0	0	0	0	0	0	
402	Corporate Management - Non O&M				2 Customer	0	0	0	0	0	0	0	0	0	
403	Corporate Management - O&M				2 Customer	0	0	0	0	0	0	0	0	0	
404	Consumer Services				2 Customer	0	0	0	0	0	0	0	0	0	
405	Operations, Engineering, & Mechanical				2 Customer	0	0	0	0	0	0	0	0	0	
406	Corporate Management - O&M				4 Revenue	0	0	0	0	0	0	0	0	0	
407	Total Outside Services Employed					0	0	0	0	0	0	0	0	0	
408															
409	Property Insurance			924		0	0	0	0	0	0	0	0	0	
410	Corporate Management - Non O&M				1 Demand	0	0	0	0	0	0	0	0	0	
411	Corporate Management - O&M				1 Demand	0	0	0	0	0	0	0	0	0	
412	Consumer Services				1 Demand	0	0	0	0	0	0	0	0	0	
413	Operations, Engineering, & Mechanical				1 Demand	0	0	0	0	0	0	0	0	0	
414	Corporate Management - Non O&M				2 Customer	0	0	0	0	0	0	0	0	0	
415	Corporate Management - O&M				2 Customer	0	0	0	0	0	0	0	0	0	
416	Consumer Services				2 Customer	0	0	0	0	0	0	0	0	0	
417	Operations, Engineering, & Mechanical				2 Customer	0	0	0	0	0	0	0	0	0	
418	Corporate Management - O&M				4 Revenue	0	0	0	0	0	0	0	0	0	
419	Total Property Insurance					0	0	0	0	0	0	0	0	0	
420															

	A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	Rate Year			National Fuel Gas Distribution Corporation												
5	M.E./Customer Component			New York Division												
6	Peak			Cost of Service Study - Total Company												
7	Proposed Rates			Proposed Rates												
8				Twelve Months Ending December 31, 2008												
9				Delivery Service												
10																
11																
12																
13	BILLING FUNCTION			FERC												
14				Accounts												
15				925	Classification	Total	SC.1	SC.3	TC.1.1	TC.2.0	TC.3.0	TC.4.0	TC.4.1	Copen		
421	Injuries & Damages															
422	Corporate Management - Non O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
423	Corporate Management - O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
424	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
425	Operations, Engineering, & Mechanical			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
426	Corporate Management - Non O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
427	Corporate Management - O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
428	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
429	Operations, Engineering, & Mechanical			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
430	Corporate Management - O&M			4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
431	Total Injuries & Damages				0	0	0	0	0	0	0	0	0	0	0	0
432																
433	Employee Pension & Benefits			926												
434	Corporate Management - Non O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
435	Corporate Management - O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
436	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
437	Operations, Engineering, & Mechanical			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
438	Corporate Management - Non O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
439	Corporate Management - O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
440	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
441	Operations, Engineering, & Mechanical			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
442	Corporate Management - O&M			4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
443	Total Employee Pension & Benefits				0	0	0	0	0	0	0	0	0	0	0	0
444																
445	Franchise Requirement			927												
446	Corporate Management - Non O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
447	Corporate Management - O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
448	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
449	Operations, Engineering, & Mechanical			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
450	Corporate Management - Non O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
451	Corporate Management - O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
452	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
453	Operations, Engineering, & Mechanical			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
454	Corporate Management - O&M			4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
455	Total Franchise Requirement				0	0	0	0	0	0	0	0	0	0	0	0
456																
457	Regulatory Commission Expenses			928												
458	Corporate Management - Non O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
459	Corporate Management - O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
460	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
461	Operations, Engineering, & Mechanical			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
462	Corporate Management - Non O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
463	Corporate Management - O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
464	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
465	Operations, Engineering, & Mechanical			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
466	Corporate Management - O&M			4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
467	Total Regulatory Expenses				0	0	0	0	0	0	0	0	0	0	0	0
468																
469	Miscellaneous General Expenses			930.2												
470	Corporate Management - Non O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
471	Corporate Management - O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
472	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
473	Operations, Engineering, & Mechanical			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
474	Corporate Management - Non O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
475	Corporate Management - O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
476	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
477	Operations, Engineering, & Mechanical			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
478	Corporate Management - O&M			4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
479	Total Miscellaneous General Expenses				0	0	0	0	0	0	0	0	0	0	0	0
480																

A	B	C	D	E	F	G	AF	AH	AJ	AJ	AK	AL	AM	AN	AO
4	Rate Year														
5	M.E./Customer Component														
6	Peak														
7	Proposed Rates														
8	Proposed Rates														
9	Twelve Months Ending December 31, 2008														
10	Delivery Service														
11															
12	BILLING FUNCTION	FERC	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen			
481	Rents	931													
482	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
483	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
484	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
485	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
486	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
487	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
488	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
489	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
490	Corporate Management - O&M		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
491	Total Rents			0	0	0	0	0	0	0	0	0	0	0	0
492															
493	Maintenance General Plant	932													
494	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
495	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
496	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
497	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
498	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
499	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
500	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
501	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
502	Corporate Management - O&M		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
503	Total Maintenance General Plant			0	0	0	0	0	0	0	0	0	0	0	0
504															
505	Total Administrative & General														
506	Demand			0	0	0	0	0	0	0	0	0	0	0	0
507	Customer			0	0	0	0	0	0	0	0	0	0	0	0
508	Commodity			0	0	0	0	0	0	0	0	0	0	0	0
509	Revenue			0	0	0	0	0	0	0	0	0	0	0	0
510				0	0	0	0	0	0	0	0	0	0	0	0
511				0	0	0	0	0	0	0	0	0	0	0	0
512	Misc. Other		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
513															
514	Summary O&M Expenses			0	0	0	0	0	0	0	0	0	0	0	0
515	Demand			0	0	0	0	0	0	0	0	0	0	0	0
516	Customer			0	0	0	0	0	0	0	0	0	0	0	0
517	Commodity			0	0	0	0	0	0	0	0	0	0	0	0
518	Revenue			0	0	0	0	0	0	0	0	0	0	0	0
519	Total O&M Expenses			0	0	0	0	0	0	0	0	0	0	0	0
520															

	A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	Rate Year			National Fuel Gas Distribution Corporation												
5	M.E./Customer Component			New York Division												
6	Peak			Cost of Service Study - Total Company												
7	Proposed Rates			Proposed Rates												
8				Twelve Months Ending December 31, 2008												
9				Delivery Service												
10																
11				FERC												
12	BILLING FUNCTION	Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen				
521	Taxes Other Than Income															
522	Federal															
523	FICA															
524	Demand		1 Demand	0	0	0	0	0	0	0	0	0	0			
525	Customer		2 Customer	0	0	0	0	0	0	0	0	0	0			
526	Commodity		3 Commodity	0	0	0	0	0	0	0	0	0	0			
527	Revenue		4 Revenue	0	0	0	0	0	0	0	0	0	0			
528	Total FICA			0	0	0	0	0	0	0	0	0	0			
529	Unemployment Compensation															
530	Demand		1 Demand	0	0	0	0	0	0	0	0	0	0			
531	Customer		2 Customer	0	0	0	0	0	0	0	0	0	0			
532	Commodity		3 Commodity	0	0	0	0	0	0	0	0	0	0			
533	Revenue		4 Revenue	0	0	0	0	0	0	0	0	0	0			
534	Total Unemployment Compensation			0	0	0	0	0	0	0	0	0	0			
535	Total Federal			0	0	0	0	0	0	0	0	0	0			
536	New York															
537	Unemployment Insurance															
538	Demand		1 Demand	0	0	0	0	0	0	0	0	0	0			
539	Customer		2 Customer	0	0	0	0	0	0	0	0	0	0			
540	Commodity		3 Commodity	0	0	0	0	0	0	0	0	0	0			
541	Revenue		4 Revenue	0	0	0	0	0	0	0	0	0	0			
542	Total Unemployment Insurance			0	0	0	0	0	0	0	0	0	0			
543	Miscellaneous - Insurance Premium Tax															
544	Demand		1 Demand	0	0	0	0	0	0	0	0	0	0			
545	Customer		2 Customer	0	0	0	0	0	0	0	0	0	0			
546	Revenue		4 Revenue	0	0	0	0	0	0	0	0	0	0			
547	Total Miscellaneous - Insurance Premium Tax			0	0	0	0	0	0	0	0	0	0			
548	Property Tax															
549	Demand		1 Demand	0	0	0	0	0	0	0	0	0	0			
550	Customer		2 Customer	0	0	0	0	0	0	0	0	0	0			
551	Commodity		3 Commodity	0	0	0	0	0	0	0	0	0	0			
552	Revenue		4 Revenue	0	0	0	0	0	0	0	0	0	0			
553	Total Property Tax			0	0	0	0	0	0	0	0	0	0			
554	Sales Tax Company Use															
555	Demand		1 Demand	0	0	0	0	0	0	0	0	0	0			
556	Customer		2 Customer	0	0	0	0	0	0	0	0	0	0			
557	Revenue		4 Revenue	0	0	0	0	0	0	0	0	0	0			
558	Total Sales Tax Company Use			0	0	0	0	0	0	0	0	0	0			
559	Total New York			0	0	0	0	0	0	0	0	0	0			
560	Summary of Taxes Other Than Income															
561	Demand			0	0	0	0	0	0	0	0	0	0			
562	Customer			0	0	0	0	0	0	0	0	0	0			
563	Commodity			0	0	0	0	0	0	0	0	0	0			
564	Revenue			0	0	0	0	0	0	0	0	0	0			
565	Total Taxes Other Than Income			0	0	0	0	0	0	0	0	0	0			
566																

	A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	Rate Year			National Fuel Gas Distribution Corporation												
5	M.E./Customer Component			New York Division												
6	Peak			Cost of Service Study - Total Company												
7	Proposed Rates			Proposed Rates												
8				Twelve Months Ending December 31, 2008												
9				Delivery Service												
10																
11				FERC												
12	BILLING FUNCTION			<u>Accounts</u>	<u>Classification</u>	<u>Total</u>	<u>SC 1</u>	<u>SC 3</u>	<u>TC 1.1</u>	<u>TC 2.0</u>	<u>TC 3.0</u>	<u>TC 4.0</u>	<u>TC 4.1</u>	<u>Cogen</u>		
567	Federal/State Income Tax			409		0	0	0	0	0	0	0	0	0	0	0
568	Operating Revenue					0	0	0	0	0	0	0	0	0	0	0
569	Operating Deductions					0	0	0	0	0	0	0	0	0	0	0
570	O&M Expenses			401, 402		0	0	0	0	0	0	0	0	0	0	0
571	Depreciation Expense			403		0	0	0	0	0	0	0	0	0	0	0
572	Taxes Other Than Income			408		0	0	0	0	0	0	0	0	0	0	0
573	Negative Net Salvage					0	0	0	0	0	0	0	0	0	0	0
574	Total Operating Deductions					0	0	0	0	0	0	0	0	0	0	0
575	Operating Income Before Income Taxes					0	0	0	0	0	0	0	0	0	0	0
576	Adjustments for Tax Purposes					0	0	0	0	0	0	0	0	0	0	0
577	Interest Charges					0	0	0	0	0	0	0	0	0	0	0
578	Cost of Retiring Property					0	0	0	0	0	0	0	0	0	0	0
579	Additional State Income Tax Depr.					0	0	0	0	0	0	0	0	0	0	0
580	Meals/Entertainment					0	0	0	0	0	0	0	0	0	0	0
581	Contributions in Aid of Construction					0	0	0	0	0	0	0	0	0	0	0
582	Bad Debts - Net					0	0	0	0	0	0	0	0	0	0	0
583	Capitalized Overheads					0	0	0	0	0	0	0	0	0	0	0
584	Total Adjustments for Tax Purposes					0	0	0	0	0	0	0	0	0	0	0
585	New York Taxable Income					0	0	0	0	0	0	0	0	0	0	0
586	Total State Income Tax @			7.50%		0	0	0	0	0	0	0	0	0	0	0
587	FIT Adjustments					0	0	0	0	0	0	0	0	0	0	0
588	Federal Taxable Income					0	0	0	0	0	0	0	0	0	0	0
589	Total Federal Income Tax @			35.00%		0	0	0	0	0	0	0	0	0	0	0
590	Other Tax Adjustment					0	0	0	0	0	0	0	0	0	0	0
591	Investment Tax Credit					0	0	0	0	0	0	0	0	0	0	0
592	Deferred Income Taxes - Liberalized Depr.					0	0	0	0	0	0	0	0	0	0	0
593																

A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	Rate Year	National Fuel Gas Distribution Corporation													
5	M.E./Customer Component	New York Division													
6	Peak	Cost of Service Study - Total Company													
7	Proposed Rates	Proposed Rates													
8		Twelve Months Ending December 31, 2008													
9		Delivery Service													
10															
11															
12	BILLING FUNCTION	FERC	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Copen			
13	Summary	Accounts													
585	UTILITY Operating Income														
586	Total Operating Revenue			0	0	0	0	0	0	0	0	0			
587	Operating Income Deductions														
588	O&M Expenses														
589	Demand			0	0	0	0	0	0	0	0	0			
600	Customer			0	0	0	0	0	0	0	0	0			
601	Commodity			0	0	0	0	0	0	0	0	0			
602	Revenue			0	0	0	0	0	0	0	0	0			
603	Total O&M Expense			0	0	0	0	0	0	0	0	0			
604	Depreciation Expense														
605	Demand			0	0	0	0	0	0	0	0	0			
606	Customer			0	0	0	0	0	0	0	0	0			
607	Commodity			0	0	0	0	0	0	0	0	0			
608	Revenue			0	0	0	0	0	0	0	0	0			
609	Total Depreciation Expense			0	0	0	0	0	0	0	0	0			
610	Negative Net Salvage			0	0	0	0	0	0	0	0	0			
611	Taxes Other Than Income														
612	Demand			0	0	0	0	0	0	0	0	0			
613	Customer			0	0	0	0	0	0	0	0	0			
614	Commodity			0	0	0	0	0	0	0	0	0			
615	Revenue			0	0	0	0	0	0	0	0	0			
616	Total Taxes Other Than Income			0	0	0	0	0	0	0	0	0			
617	Federal/State Income Taxes			0	0	0	0	0	0	0	0	0			
618	Investment Tax Credit			0	0	0	0	0	0	0	0	0			
619	Deferred Income Taxes - Liberalized Depr.			0	0	0	0	0	0	0	0	0			
620	Total Operating Revenue Deductions			0	0	0	0	0	0	0	0	0			
621	UTILITY Operating Income			0	0	0	0	0	0	0	0	0			
622	Rate Base														
623	Gas Plant In Service														
624	Demand			0	0	0	0	0	0	0	0	0			
625	Customer			0	0	0	0	0	0	0	0	0			
626	Commodity			0	0	0	0	0	0	0	0	0			
627	Revenue			0	0	0	0	0	0	0	0	0			
628	Total Gas Plant In Service			0	0	0	0	0	0	0	0	0			
629	Accumulated Reserve for Depreciation														
630	Demand			0	0	0	0	0	0	0	0	0			
631	Customer			0	0	0	0	0	0	0	0	0			
632	Commodity			0	0	0	0	0	0	0	0	0			
633	Revenue			0	0	0	0	0	0	0	0	0			
634	Total Reserve for Depreciation			0	0	0	0	0	0	0	0	0			
635	Net Plant			0	0	0	0	0	0	0	0	0			

A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	Rate Year		National Fuel Gas Distribution Corporation												
5	M.E./Customer Component		New York Division												
6	Peak		Cost of Service Study - Total Company												
7	Proposed Rates		Proposed Rates												
8			Twelve Months Ending December 31, 2008												
9			Delivery Service												
10															
11															
12	BILLING FUNCTION		FERC	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Costen		
636	Working Capital				0	0	0	0	0	0	0	0	0	0	0
637	Demand				0	0	0	0	0	0	0	0	0	0	0
638	Customer				0	0	0	0	0	0	0	0	0	0	0
639	Commodity				0	0	0	0	0	0	0	0	0	0	0
640	Revenue				0	0	0	0	0	0	0	0	0	0	0
641	Total Working Capital				0	0	0	0	0	0	0	0	0	0	0
642	Other				0	0	0	0	0	0	0	0	0	0	0
643	Deferred Income Taxes				0	0	0	0	0	0	0	0	0	0	0
644	Demand				0	0	0	0	0	0	0	0	0	0	0
645	Customer				0	0	0	0	0	0	0	0	0	0	0
646	Commodity				0	0	0	0	0	0	0	0	0	0	0
647	Revenue				0	0	0	0	0	0	0	0	0	0	0
648	Total Deferred Income Taxes				0	0	0	0	0	0	0	0	0	0	0
649	Deferred Income Taxes - ITC				0	0	0	0	0	0	0	0	0	0	0
650	Demand				0	0	0	0	0	0	0	0	0	0	0
651	Customer				0	0	0	0	0	0	0	0	0	0	0
652	Commodity				0	0	0	0	0	0	0	0	0	0	0
653	Revenue				0	0	0	0	0	0	0	0	0	0	0
654	Total Deferred Income Taxes - ITC				0	0	0	0	0	0	0	0	0	0	0
655	Deferred NY PSC Assessment				0	0	0	0	0	0	0	0	0	0	0
656	Demand				0	0	0	0	0	0	0	0	0	0	0
657	Customer				0	0	0	0	0	0	0	0	0	0	0
658	Revenue				0	0	0	0	0	0	0	0	0	0	0
659	Total Deferred NY PSC Assessment				0	0	0	0	0	0	0	0	0	0	0
660	Deferred RD&D				0	0	0	0	0	0	0	0	0	0	0
661	Deferred Site Remediation Costs				0	0	0	0	0	0	0	0	0	0	0
662	Demand				0	0	0	0	0	0	0	0	0	0	0
663	Customer				0	0	0	0	0	0	0	0	0	0	0
664	Total Deferred Site Remediation Costs				0	0	0	0	0	0	0	0	0	0	0
665	TRA Impacts - Uncollectibles				0	0	0	0	0	0	0	0	0	0	0
666	Elimination of Reorganization Costs per C27934				0	0	0	0	0	0	0	0	0	0	0
667	Internal Pension Reserve				0	0	0	0	0	0	0	0	0	0	0
668	Demand				0	0	0	0	0	0	0	0	0	0	0
669	Customer				0	0	0	0	0	0	0	0	0	0	0
670	Commodity				0	0	0	0	0	0	0	0	0	0	0
671	Revenue				0	0	0	0	0	0	0	0	0	0	0
672	Internal Pension Reserve				0	0	0	0	0	0	0	0	0	0	0
673	Earnings Base in Excess of Capitalization				0	0	0	0	0	0	0	0	0	0	0
674	Demand				0	0	0	0	0	0	0	0	0	0	0
675	Customer				0	0	0	0	0	0	0	0	0	0	0
676	Commodity				0	0	0	0	0	0	0	0	0	0	0
677	Revenue				0	0	0	0	0	0	0	0	0	0	0
678	Earnings Base in Excess of Capitalization				0	0	0	0	0	0	0	0	0	0	0
679	Net Rate Base				0	0	0	0	0	0	0	0	0	0	0
680															
681	Return Earned				0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
682															
683	Utilized Rate of Return				0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
684	END BILLING FUNCTION														

Exhibit (RMFA-1)
 Schedule 2
 Workpaper
 Billing and Payment Delivery
 Page 14

	A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year			National Fuel Gas Distribution Corporation												
5	M.E./Customer Component			New York Division												
6	Peak			Cost of Service Study - Total Company												
7	Proposed Rates			Proposed Rates												
8				Twelve Months Ending December 31, 2008												
9				Natural Gas Supply Service												
10																
11				FERC												
12	BILLING FUNCTION	Accounts	Classification	Total	SC.1	SC.3	TC.1.1	TC.2.0	TC.3.0	TC.4.0	TC.4.1	Cogen				
13																
14	Gas Plant in Service	101		0	0	0	0	0	0	0	0	0				
15	Production Plant	325-338	1 Demand	0	0	0	0	0	0	0	0	0				
16																
17	Transmission Plant	365-369	1 Demand	0	0	0	0	0	0	0	0	0				
18	Transmission Plant	365-369	1 Demand	0	0	0	0	0	0	0	0	0				
19																
20	Distribution Plant															
21	Land	374.1	1 Demand	0	0	0	0	0	0	0	0	0				
22	Land Rights	374.2	1 Demand	0	0	0	0	0	0	0	0	0				
23	Structures & Improvements	375	1 Demand	0	0	0	0	0	0	0	0	0				
24	Mains (Other)	376	1 Demand	0	0	0	0	0	0	0	0	0				
25	Mains (>4")	376	1 Demand	0	0	0	0	0	0	0	0	0				
26	Mains (Remaining)	376	1 Demand	0	0	0	0	0	0	0	0	0				
27	Compressor Station Equipment	377	1 Demand	0	0	0	0	0	0	0	0	0				
28	Industrial M&R Station Equipment	385	1 Demand	0	0	0	0	0	0	0	0	0				
29	Other	387	1 Demand	0	0	0	0	0	0	0	0	0				
30	Land Rights	374.2	2 Customer	0	0	0	0	0	0	0	0	0				
31	Mains	376	2 Customer	0	0	0	0	0	0	0	0	0				
32	M&R Station Equipment	378	2 Customer	0	0	0	0	0	0	0	0	0				
33	Services	380	2 Customer	0	0	0	0	0	0	0	0	0				
34	Meters	381	2 Customer	0	0	0	0	0	0	0	0	0				
35	Meter Installations	382	2 Customer	0	0	0	0	0	0	0	0	0				
36	House Regulators	383	2 Customer	0	0	0	0	0	0	0	0	0				
37	House Regulators Installations	384	2 Customer	0	0	0	0	0	0	0	0	0				
38	Other	387	2 Customer	0	0	0	0	0	0	0	0	0				
39	Total Distribution - Demand			0	0	0	0	0	0	0	0	0				
40	Total Distribution - Customer			0	0	0	0	0	0	0	0	0				
41	Total Distribution			0	0	0	0	0	0	0	0	0				
42																
43	General Plant	389-399														
44	Demand - Delivery		1 Demand	0	0	0	0	0	0	0	0	0				
45	Demand - Supply		1 Demand	0	0	0	0	0	0	0	0	0				
46	Customer		2 Customer	0	0	0	0	0	0	0	0	0				
47	Commodity		3 Commodity	0	0	0	0	0	0	0	0	0				
48	Revenue		4 Revenue	0	0	0	0	0	0	0	0	0				
49	Total General			0	0	0	0	0	0	0	0	0				
50																
51	Intangible Plant	301-303														
52	Demand		1 Demand	0	0	0	0	0	0	0	0	0				
53	Customer		2 Customer	0	0	0	0	0	0	0	0	0				
54	Total Intangible			0	0	0	0	0	0	0	0	0				
55																
56	Plant in Service Summary															
57	Demand Related		1	0	0	0	0	0	0	0	0	0				
58	Customer Related		2	0	0	0	0	0	0	0	0	0				
59	Commodity Related		3	0	0	0	0	0	0	0	0	0				
60	Revenue Related		4	0	0	0	0	0	0	0	0	0				
61																
62	Total Gas Plant in Service			0	0	0	0	0	0	0	0	0				
63																

A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year		National Fuel Gas Distribution Corporation												
5	M.E./Customer Component		New York Division												
6	Peak		Cost of Service Study - Total Company												
7	Proposed Rates		Proposed Rates												
8			Twelve Months Ending December 31, 2008												
9			Natural Gas Supply Service												
10															
11															
12	BILLING FUNCTION		Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen		
64	Accumulated Reserve for Depreciation		108												
65	Production Plant		325-338	1 Demand	0	0	0	0	0	0	0	0	0	0	0
66															
67	Transmission Plant		365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0
68	Transmission Plant		365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0
69															
70	Distribution Plant														
71	Land		374.1	1 Demand	0	0	0	0	0	0	0	0	0	0	0
72	Land Rights		374.2	1 Demand	0	0	0	0	0	0	0	0	0	0	0
73	Structures & Improvements		375	1 Demand	0	0	0	0	0	0	0	0	0	0	0
74	Mains		376	1 Demand	0	0	0	0	0	0	0	0	0	0	0
75	Mains (Other)		376	1 Demand	0	0	0	0	0	0	0	0	0	0	0
76	Compressor Station Equipment		377	1 Demand	0	0	0	0	0	0	0	0	0	0	0
77	Industrial M&R Station Equipment		385	1 Demand	0	0	0	0	0	0	0	0	0	0	0
78	Other		387	1 Demand	0	0	0	0	0	0	0	0	0	0	0
79	Land Rights		374.2	2 Customer	0	0	0	0	0	0	0	0	0	0	0
80	Mains		376	2 Customer	0	0	0	0	0	0	0	0	0	0	0
81	M&R Station Equipment		378	2 Customer	0	0	0	0	0	0	0	0	0	0	0
82	Services		380	2 Customer	0	0	0	0	0	0	0	0	0	0	0
83	Meters		381	2 Customer	0	0	0	0	0	0	0	0	0	0	0
84	Meter Installations		382	2 Customer	0	0	0	0	0	0	0	0	0	0	0
85	House Regulators		383	2 Customer	0	0	0	0	0	0	0	0	0	0	0
86	House Regulators Installations		384	2 Customer	0	0	0	0	0	0	0	0	0	0	0
87	Other		387	2 Customer	0	0	0	0	0	0	0	0	0	0	0
88	Total Distribution - Demand				0	0	0	0	0	0	0	0	0	0	0
89	Total Distribution - Customer				0	0	0	0	0	0	0	0	0	0	0
90	Total Distribution				0	0	0	0	0	0	0	0	0	0	0
91															
92	General Plant		389-399												
93	Demand - Delivery			1 Demand	0	0	0	0	0	0	0	0	0	0	0
94	Demand - Supply			1 Demand	0	0	0	0	0	0	0	0	0	0	0
95	Customer			2 Customer	0	0	0	0	0	0	0	0	0	0	0
96	Commodity			3 Commodity	0	0	0	0	0	0	0	0	0	0	0
97	Revenue			4 Revenue	0	0	0	0	0	0	0	0	0	0	0
98	Total General				0	0	0	0	0	0	0	0	0	0	0
99															
100	Intangible Plant		301-303												
101	Demand			1 Demand	0	0	0	0	0	0	0	0	0	0	0
102	Customer			2 Customer	0	0	0	0	0	0	0	0	0	0	0
103	Total Intangible				0	0	0	0	0	0	0	0	0	0	0
104															
105	Accumulated Reserve for Depreciation Summary														
106	Demand Related			1 Demand	0	0	0	0	0	0	0	0	0	0	0
107	Customer Related			2 Customer	0	0	0	0	0	0	0	0	0	0	0
108	Commodity Related			3 Commodity	0	0	0	0	0	0	0	0	0	0	0
109	Revenue Related			4 Revenue	0	0	0	0	0	0	0	0	0	0	0
110	Total Accumulated Reserve for Depreciation				0	0	0	0	0	0	0	0	0	0	0
111															
112															

A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year										National Fuel Gas Distribution Corporation				
5	M.E./Customer Component										New York Division				
6	Peak										Cost of Service Study - Total Company				
7	Proposed Rates										Proposed Rates				
8											Twelve Months Ending December 31, 2008				
9											Natural Gas Supply Service				
10															
11															
12	BILLING FUNCTION		FERC	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen		
113	Depreciation Expense		403												
114	Production Plant		325-338	1 Demand	0	0	0	0	0	0	0	0	0	0	0
115															
116	Transmission Plant		365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0
117	Transmission Plant		365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0
118															
119	Distribution Plant														
120	Land		374.1	1 Demand	0	0	0	0	0	0	0	0	0	0	0
121	Land Rights		374.2	1 Demand	0	0	0	0	0	0	0	0	0	0	0
122	Structures & Improvements		375	1 Demand	0	0	0	0	0	0	0	0	0	0	0
123	Mains		376	1 Demand	0	0	0	0	0	0	0	0	0	0	0
124	Mains (Other)		378	1 Demand	0	0	0	0	0	0	0	0	0	0	0
125	Compressor Station Equipment		377	1 Demand	0	0	0	0	0	0	0	0	0	0	0
126	Industrial M&R Station Equipment		385	1 Demand	0	0	0	0	0	0	0	0	0	0	0
127	Other		387	1 Demand	0	0	0	0	0	0	0	0	0	0	0
128	Land Rights		374.2	2 Customer	0	0	0	0	0	0	0	0	0	0	0
129	Mains		376	2 Customer	0	0	0	0	0	0	0	0	0	0	0
130	M&R Station Equipment		378	2 Customer	0	0	0	0	0	0	0	0	0	0	0
131	Services		380	2 Customer	0	0	0	0	0	0	0	0	0	0	0
132	Meters		381	2 Customer	0	0	0	0	0	0	0	0	0	0	0
133	Meter Installations		382	2 Customer	0	0	0	0	0	0	0	0	0	0	0
134	House Regulators		383	2 Customer	0	0	0	0	0	0	0	0	0	0	0
135	House Regulators Installations		384	2 Customer	0	0	0	0	0	0	0	0	0	0	0
136	Other		387	2 Customer	0	0	0	0	0	0	0	0	0	0	0
137	Total Distribution - Demand				0	0	0	0	0	0	0	0	0	0	0
138	Total Distribution - Customer				0	0	0	0	0	0	0	0	0	0	0
139	Total Distribution				0	0	0	0	0	0	0	0	0	0	0
140															
141	General Plant		389-399												
142	Demand - Delivery			1 Demand	0	0	0	0	0	0	0	0	0	0	0
143	Demand - Supply			1 Demand	0	0	0	0	0	0	0	0	0	0	0
144	Customer			2 Customer	0	0	0	0	0	0	0	0	0	0	0
145	Commodity			3 Commodity	0	0	0	0	0	0	0	0	0	0	0
146	Revenue			4 Revenue	0	0	0	0	0	0	0	0	0	0	0
147	Total General				0	0	0	0	0	0	0	0	0	0	0
148															
149	Intangible Plant		301-303												
150	Demand			1 Demand	0	0	0	0	0	0	0	0	0	0	0
151	Customer			2 Customer	0	0	0	0	0	0	0	0	0	0	0
152	Total Intangible				0	0	0	0	0	0	0	0	0	0	0
153															
154	Depreciation Summary														
155	Demand Related			1 Demand	0	0	0	0	0	0	0	0	0	0	0
156	Customer Related			2 Customer	0	0	0	0	0	0	0	0	0	0	0
157	Commodity Related			3 Commodity	0	0	0	0	0	0	0	0	0	0	0
158	Revenue Related			4 Revenue	0	0	0	0	0	0	0	0	0	0	0
159															
160	Total Depreciation Expense				0	0	0	0	0	0	0	0	0	0	0
161															

A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	National Fuel Gas Distribution Corporation														
5	New York Division														
6	Cost of Service Study - Total Company														
7	Proposed Rates														
8	Twelve Months Ending December 31, 2008														
9	Natural Gas Supply Service														
10															
11		FERC													
12	BILLING FUNCTION	Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen			
162	Working Capital														
163	Cash														
164	1/8 O&M calculation		3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0
165	1/8 O&M calculation		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
166	1/8 O&M calculation		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
167	1/8 O&M calculation		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
168	Total Cash Working Capital			0	0	0	0	0	0	0	0	0	0	0	0
169	Prepayments														
170	Taxes - Demand		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
171	Taxes - Customer		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
172	Taxes - Commodity		3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0
173	Other Insurance - Demand		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
174	Other Insurance - Customer		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
175	Other Insurance - Revenue		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
176	AGA Dues - Demand		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
177	AGA Dues - Customer		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
178	AGA Dues - Revenue		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
179	Total Prepayments			0	0	0	0	0	0	0	0	0	0	0	0
180	Material & Supplies														
181	Valves		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
182	Valves		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
183	Regulators - Dom & Ind.		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
184	Meter & Service Risers		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
185	Pipe - Services & Mains		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
186	Pipe - Services & Mains		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
187	Total Material & Supplies			0	0	0	0	0	0	0	0	0	0	0	0
188	Gas Storage Inventory		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
189	Summary of Working Capital														
190	Demand			0	0	0	0	0	0	0	0	0	0	0	0
191	Customer			0	0	0	0	0	0	0	0	0	0	0	0
192	Commodity			0	0	0	0	0	0	0	0	0	0	0	0
193	Revenue			0	0	0	0	0	0	0	0	0	0	0	0
194	Total Working Capital			0	0	0	0	0	0	0	0	0	0	0	0
195															
196	Other	235	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
197	Deferred Income Taxes - Demand		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
198	Deferred Income Taxes - Customer		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
199	Deferred Income Taxes - Commodity		3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0
200	Deferred Income Taxes - Revenue		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
201	Deferred Income Taxes - ITC Demand		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
202	Deferred Income Taxes - ITC Customer		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
203	Deferred Income Taxes - ITC Commodity		3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0
204	Deferred Income Taxes - ITC Revenue		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
205	Deferred NY PSC Assessment - Demand		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
206	Deferred NY PSC Assessment - Customer		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
207	Deferred NY PSC Assessment - Revenue		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
208	Deferred RD&D		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
209	Deferred Site Remediation Costs - Demand		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
210	Deferred Site Remediation Costs - Customer		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
211	TRA Impacts - Uncollectibles		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
212	Elimination of Reorganization Costs per C27934		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
213	Internal Pension Reserve - Demand		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
214	Internal Pension Reserve - Customer		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
215	Internal Pension Reserve - Commodity		3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0
216	Internal Pension Reserve - Revenue		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
217	Earnings Base in Excess of Capitalization - Demand		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
218	Earnings Base in Excess of Capitalization - Customer		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
219	Earnings Base in Excess of Capitalization - Commodity		3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0
220	Earnings Base in Excess of Capitalization - Revenue		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
221															
222															

	A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year			National Fuel Gas Distribution Corporation												
5	M.E./Customer Component			New York Division												
6	Peak			Cost of Service Study - Total Company												
7	Proposed Rates			Proposed Rates												
8				Twelve Months Ending December 31, 2008												
9				Natural Gas Supply Service												
10																
11				FERC												
12	BILLING FUNCTION			Accounts	Classification	Total	SC.1	SC.3	TC.1.1	TC.2.0	TC.3.0	TC.4.0	TC.4.1	Cogen		
223	Operating Revenues			400												
224	Revenues - Supply Function			480-481, 489		0	0	0	0	0	0	0	0	0	0	0
225	Revenues - Delivery Function					0	0	0	0	0	0	0	0	0	0	0
226	Revenues - Billing Function					0	0	0	0	0	0	0	0	0	0	0
227	Other Operating Revenues															
228	Late Payment Charges - Supply			487		0	0	0	0	0	0	0	0	0	0	0
229	Late Payment Charges - Delivery			487		0	0	0	0	0	0	0	0	0	0	0
230	Late Payment Charges - Billing			487		0	0	0	0	0	0	0	0	0	0	0
231	Bill Insert Revenues			495		0	0	0	0	0	0	0	0	0	0	0
232	Misc. Other Revenue			495		0	0	0	0	0	0	0	0	0	0	0
233	Sale of Inventory Materials			495		0	0	0	0	0	0	0	0	0	0	0
234	Sales Tax			495	1 Demand	0	0	0	0	0	0	0	0	0	0	0
235	Sales Tax			495	2 Customer	0	0	0	0	0	0	0	0	0	0	0
236	Sales Tax			495	3 Commodity	0	0	0	0	0	0	0	0	0	0	0
237	Sales Tax			495	4 Revenue	0	0	0	0	0	0	0	0	0	0	0
238	Total Other Operating Revenue					0	0	0	0	0	0	0	0	0	0	0
239																
240	Total Operating Revenue					0	0	0	0	0	0	0	0	0	0	0
241																

	A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year			National Fuel Gas Distribution Corporation												
5	M.E./Customer Component			New York Division												
6	Peak			Cost of Service Study - Total Company												
7	Proposed Rates			Proposed Rates												
8				Twelve Months Ending December 31, 2008												
9				Natural Gas Supply Service												
10																
11																
12	BILLING FUNCTION															
242	Direct Labor Expense															
243	Natural Gas Production															
244																
245	Other Gas Supply															
246																
247	Transmission															
248																
249	Distribution															
250	Load Dispatching															
251	Mains & Services															
252	Structures & Improvements															
253	Mains Maintenance															
254	Services Maintenance															
255	Compressor Station Equip Maint															
256	Compressor Station Equipment															
257	Meas. & Regulator - General															
258	Meas. & Regulator - Industrial															
259	Meas. & Regulator - City															
260	Maint of Other Equipment															
261	Supervision & Engineering															
262	Other Distribution Expense															
263	Mains & Services															
264	Mains Maintenance															
265	Services Maintenance															
266	Meters & House Regulators															
267	Customer Installations															
268	Maint of Other Equipment															
269	Supervision & Engineering															
270	Other Distribution Expense															
271	Total Distribution - Demand															
272	Total Distribution - Customer															
273	Total Distribution															
274																
275	Customer Accounts															
276	Meter Reading															
277	Customer Record & Collections															
278	Customer Record & Collections															
279	Miscellaneous Customer Accounts															
280	Supervision															
281	Supervision															
282	Total Customer Accounts - Customer															
283	Total Customer Accounts - Revenue															
284	Total Customer Accounts															
285																
286	Customer Service															
287	Customer Service															
288	Transportation Administration															
289	Total Customer Service															
290																
291	Summary of Direct Labor Expense															
292	Demand															
293	Customer															
294	Commodity															
295	Revenue															
296																
297	Total Direct Labor Expense															
298																

	A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year															National Fuel Gas Distribution Corporation
5	M.E./Customer Component															New York Division
6	Peak															Cost of Service Study - Total Company
7	Proposed Rates															Proposed Rates
8																Twelve Months Ending December 31, 2008
9																Natural Gas Supply Service
10																
11																
12	BILLING FUNCTION		FERC													
			Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen			
299	Operation and Maintenance Expense		401, 402													
300	Natural Gas Production		750-769	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
301																
302	Purchase Gas Expense - Supply		401,999	3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0
303	Purchase Gas Expense - Delivery		401,999	3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0
304	Other Gas Supply Expense - Supply		807.1-813	3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0
305	Other Gas Supply Expense - Delivery		807.1-813	3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0
306	Gas for Utility Operation		807.1-813	3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0
307	Total Other Gas Supply				0	0	0	0	0	0	0	0	0	0	0	0
308																
309	Transmission		850-867	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
310																
311	Distribution															
312	Load Dispatching		871	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
313	Compressor Station Equipment		872	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
314	Mains & Services		874	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
315	Structures & Improvements		886	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
316	Mains Maintenance		887	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
317	Compressor Station Equip Maint		888	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
318	Maint of Other Equipment		894	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
319	Meas. & Regulator - General		875,889	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
320	Meas. & Regulator - Industrial		876,890	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
321	Meas. & Regulator - City		877,891	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
322	Services Maintenance		892,892.10	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
323	Supervision & Engineering		870,885	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
324	Rents		881	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
325	Other Distribution Expense		880	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
326	Mains & Services		874	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
327	Customer Installations		879	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
328	Mains Maintenance		887	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
329	Maint of Other Equipment		894	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
330	Meters & House Regulators		878,893	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
331	Services Maintenance		893,893.10	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
332	Supervision & Engineering		870,885	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
333	Rents		881	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
334	Other Distribution Expense		880	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
335	Total Distribution - Demand				0	0	0	0	0	0	0	0	0	0	0	0
336	Total Distribution - Customer				0	0	0	0	0	0	0	0	0	0	0	0
337	Total Distribution				0	0	0	0	0	0	0	0	0	0	0	0
338																
339	Customer Accounts															
340	Meter Reading		902	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
341	Customer Record & Collections		903	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
342	Customer Record & Collections		903	4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
343	Uncollectible Accounts - Supply		904	4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
344	Uncollectible Accounts - Delivery		904	4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
345	Uncollectible Accounts - Billing		904	4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
346	Miscellaneous Customer Accounts		905	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
347	Supervision		901	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
348	Supervision		901	4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
349	Total Customer Accounts - Customer				0	0	0	0	0	0	0	0	0	0	0	0
350	Total Customer Accounts - Revenue				0	0	0	0	0	0	0	0	0	0	0	0
351	Total Customer Accounts				0	0	0	0	0	0	0	0	0	0	0	0
352																
353	Customer Service		909-913													
354	Customer Service			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
355	Transportation Administration			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
356	Total Customer Service				0	0	0	0	0	0	0	0	0	0	0	0
357																
358	Sales Promotion			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
359																

A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year										National Fuel Gas Distribution Corporation				
5	M.E./Customer Component										New York Division				
6	Peak										Cost of Service Study - Total Company				
7	Proposed Rates										Proposed Rates				
8											Twelve Months Ending December 31, 2008				
9											Natural Gas Supply Service				
10															
11															
12	BILLING FUNCTION		FERC	Classification	Total	SC.1	SC.3	TC.1.1	TC.2.0	TC.3.0	TC.4.0	TC.4.1	Cosen		
366	Administrative & General Expenses														
361	A&G Salaries		920												
362	Corporate Management - Non O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	0
363	Corporate Management - O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	0
364	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0	0	0
365	Operations, Engineering, & Mechanical			1 Demand	0	0	0	0	0	0	0	0	0	0	0
366	Corporate Management - Non O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	0
367	Corporate Management - O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	0
368	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0	0	0
369	Operations, Engineering, & Mechanical			2 Customer	0	0	0	0	0	0	0	0	0	0	0
370	Corporate Management - O&M			4 Revenue	0	0	0	0	0	0	0	0	0	0	0
371	Total A&G Salaries				0	0	0	0	0	0	0	0	0	0	0
372															
373	Office Supplies & Expenses		921												
374	Corporate Management - Non O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	0
375	Corporate Management - O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	0
376	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0	0	0
377	Operations, Engineering, & Mechanical			1 Demand	0	0	0	0	0	0	0	0	0	0	0
378	Corporate Management - Non O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	0
379	Corporate Management - O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	0
380	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0	0	0
381	Operations, Engineering, & Mechanical			2 Customer	0	0	0	0	0	0	0	0	0	0	0
382	Corporate Management - O&M			4 Revenue	0	0	0	0	0	0	0	0	0	0	0
383	Total Outside Services				0	0	0	0	0	0	0	0	0	0	0
384															
385	Administrative Exp. Transferred - Credit		922												
386	Corporate Management - Non O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	0
387	Corporate Management - O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	0
388	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0	0	0
389	Operations, Engineering, & Mechanical			1 Demand	0	0	0	0	0	0	0	0	0	0	0
390	Corporate Management - Non O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	0
391	Corporate Management - O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	0
392	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0	0	0
393	Operations, Engineering, & Mechanical			2 Customer	0	0	0	0	0	0	0	0	0	0	0
394	Corporate Management - O&M			4 Revenue	0	0	0	0	0	0	0	0	0	0	0
395	Total Administrative Exp. Transferred - Credit				0	0	0	0	0	0	0	0	0	0	0
396															
397	Outside Services Employed		923												
398	Corporate Management - Non O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	0
399	Corporate Management - O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	0
400	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0	0	0
401	Operations, Engineering, & Mechanical			1 Demand	0	0	0	0	0	0	0	0	0	0	0
402	Corporate Management - Non O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	0
403	Corporate Management - O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	0
404	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0	0	0
405	Operations, Engineering, & Mechanical			2 Customer	0	0	0	0	0	0	0	0	0	0	0
406	Corporate Management - O&M			4 Revenue	0	0	0	0	0	0	0	0	0	0	0
407	Total Outside Services Employed				0	0	0	0	0	0	0	0	0	0	0
408															
409	Property Insurance		924												
410	Corporate Management - Non O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	0
411	Corporate Management - O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	0
412	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0	0	0
413	Operations, Engineering, & Mechanical			1 Demand	0	0	0	0	0	0	0	0	0	0	0
414	Corporate Management - Non O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	0
415	Corporate Management - O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	0
416	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0	0	0
417	Operations, Engineering, & Mechanical			2 Customer	0	0	0	0	0	0	0	0	0	0	0
418	Corporate Management - O&M			4 Revenue	0	0	0	0	0	0	0	0	0	0	0
419	Total Property Insurance				0	0	0	0	0	0	0	0	0	0	0
420															

	A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	National Fuel Gas Distribution Corporation															
5	New York Division															
6	Cost of Service Study - Total Company															
7	Proposed Rates															
8	Twelve Months Ending December 31, 2008															
9	Natural Gas Supply Service															
11				FERC												
12	BILLING FUNCTION		Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen			
421	Injuries & Damages		925													
422	Corporate Management - Non O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
423	Corporate Management - O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
424	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
425	Operations, Engineering, & Mechanical			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
426	Corporate Management - Non O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
427	Corporate Management - O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
428	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
429	Operations, Engineering, & Mechanical			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
430	Corporate Management - O&M			4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
431	Total Injuries & Damages				0	0	0	0	0	0	0	0	0	0	0	0
432																
433	Employee Pension & Benefits		926													
434	Corporate Management - Non O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
435	Corporate Management - O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
436	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
437	Operations, Engineering, & Mechanical			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
438	Corporate Management - Non O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
439	Corporate Management - O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
440	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
441	Operations, Engineering, & Mechanical			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
442	Corporate Management - O&M			4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
443	Total Employee Pension & Benefits				0	0	0	0	0	0	0	0	0	0	0	0
444																
445	Franchise Requirement		927													
446	Corporate Management - Non O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
447	Corporate Management - O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
448	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
449	Operations, Engineering, & Mechanical			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
450	Corporate Management - Non O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
451	Corporate Management - O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
452	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
453	Operations, Engineering, & Mechanical			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
454	Corporate Management - O&M			4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
455	Total Franchise Requirement				0	0	0	0	0	0	0	0	0	0	0	0
456																
457	Regulatory Commission Expenses		928													
458	Corporate Management - Non O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
459	Corporate Management - O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
460	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
461	Operations, Engineering, & Mechanical			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
462	Corporate Management - Non O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
463	Corporate Management - O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
464	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
465	Operations, Engineering, & Mechanical			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
466	Corporate Management - O&M			4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
467	Total Regulatory Expenses				0	0	0	0	0	0	0	0	0	0	0	0
468																
469	Miscellaneous General Expenses		930.2													
470	Corporate Management - Non O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
471	Corporate Management - O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
472	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
473	Operations, Engineering, & Mechanical			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
474	Corporate Management - Non O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
475	Corporate Management - O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
476	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
477	Operations, Engineering, & Mechanical			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
478	Corporate Management - O&M			4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
479	Total Miscellaneous General Expenses				0	0	0	0	0	0	0	0	0	0	0	0
480																

	A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	BILLING FUNCTION															
13	National Fuel Gas Distribution Corporation															
14	New York Division															
15	Cost of Service Study - Total Company															
16	Proposed Rates															
17	Twelve Months Ending December 31, 2008															
18	Natural Gas Supply Service															
19		FERC														
20		Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cosen				
21	481	931														
22	482		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
23	483		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
24	484		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
25	485		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
26	486		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
27	487		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
28	488		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
29	489		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
30	490		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
31	491		Total Rents	0	0	0	0	0	0	0	0	0	0	0	0	0
32	492															
33	493	932														
34	494		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
35	495		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
36	496		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
37	497		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
38	498		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
39	499		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
40	500		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
41	501		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
42	502		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
43	503		Total Maintenance General Plant	0	0	0	0	0	0	0	0	0	0	0	0	0
44	504															
45	505		Total Administrative & General													
46	506		Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
47	507		Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
48	508		Commodity	0	0	0	0	0	0	0	0	0	0	0	0	0
49	509		Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
50	510			0	0	0	0	0	0	0	0	0	0	0	0	0
51	511			0	0	0	0	0	0	0	0	0	0	0	0	0
52	512		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
53	513															
54	514		Summary O&M Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
55	515		Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
56	516		Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
57	517		Commodity	0	0	0	0	0	0	0	0	0	0	0	0	0
58	518		Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
59	519		Total O&M Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
60	520															

A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year		National Fuel Gas Distribution Corporation												
5	M.E./Customer Component		New York Division												
6	Peak		Cost of Service Study - Total Company												
7	Proposed Rates		Proposed Rates												
8			Twelve Months Ending December 31, 2008												
9			Natural Gas Supply Service												
10															
11															
12	BILLING FUNCTION		FERC Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen		
521	Taxes Other Than Income														
522	Federal														
523	FICA														
524	Demand	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
525	Customer	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
526	Commodity	3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0	0
527	Revenue	4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
528	Total FICA		0	0	0	0	0	0	0	0	0	0	0	0	0
529	Unemployment Compensation														
530	Demand	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
531	Customer	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
532	Commodity	3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0	0
533	Revenue	4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
534	Total Unemployment Compensation		0	0	0	0	0	0	0	0	0	0	0	0	0
535	Total Federal		0	0	0	0	0	0	0	0	0	0	0	0	0
536	New York														
537	Unemployment Insurance														
538	Demand	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
539	Customer	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
540	Commodity	3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0	0
541	Revenue	4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
542	Total Unemployment Insurance		0	0	0	0	0	0	0	0	0	0	0	0	0
543	Miscellaneous - Insurance Premium Tax														
544	Demand	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
545	Customer	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
546	Revenue	4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
547	Total Miscellaneous - Insurance Premium Tax		0	0	0	0	0	0	0	0	0	0	0	0	0
548	Property Tax														
549	Demand	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
550	Customer	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
551	Commodity	3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0	0
552	Revenue	4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
553	Total Property Tax		0	0	0	0	0	0	0	0	0	0	0	0	0
554	Sales Tax Company Use														
555	Demand	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
556	Customer	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
557	Revenue	4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
558	Total Sales Tax Company Use		0	0	0	0	0	0	0	0	0	0	0	0	0
559	Total New York		0	0	0	0	0	0	0	0	0	0	0	0	0
560	Summary of Taxes Other Than Income														
561	Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
562	Customer		0	0	0	0	0	0	0	0	0	0	0	0	0
563	Commodity		0	0	0	0	0	0	0	0	0	0	0	0	0
564	Revenue		0	0	0	0	0	0	0	0	0	0	0	0	0
565	Total Taxes Other Than Income		0	0	0	0	0	0	0	0	0	0	0	0	0
566															

A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year														
5	M.E./Customer Component														
6	Peak														
7	Proposed Rates														
8															
9															
10															
11															
12	BILLING FUNCTION	FERC													
567	Federal/State Income Tax	Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen			
568	Operating Revenue	409		0	0	0	0	0	0	0	0	0	0	0	0
569	Operating Deductions														
570	O&M Expenses	401, 402		0	0	0	0	0	0	0	0	0	0	0	0
571	Depreciation Expense	403		0	0	0	0	0	0	0	0	0	0	0	0
572	Taxes Other Than Income	408		0	0	0	0	0	0	0	0	0	0	0	0
573	Negative Net Salvage			0	0	0	0	0	0	0	0	0	0	0	0
574	Total Operating Deductions			0	0	0	0	0	0	0	0	0	0	0	0
575	Operating Income Before Income Taxes			0	0	0	0	0	0	0	0	0	0	0	0
576	Adjustments for Tax Purposes														
577	Interest Charges			0	0	0	0	0	0	0	0	0	0	0	0
578	Cost of Retiring Property			0	0	0	0	0	0	0	0	0	0	0	0
579	Additional State Income Tax Depr.			0	0	0	0	0	0	0	0	0	0	0	0
580	Meals/Entertainment			0	0	0	0	0	0	0	0	0	0	0	0
581	Contributions in Aid of Construction			0	0	0	0	0	0	0	0	0	0	0	0
582	Bad Debts - Net			0	0	0	0	0	0	0	0	0	0	0	0
583	Capitalized Overheads			0	0	0	0	0	0	0	0	0	0	0	0
584	Total Adjustments for Tax Purposes			0	0	0	0	0	0	0	0	0	0	0	0
585	New York Taxable Income			0	0	0	0	0	0	0	0	0	0	0	0
586	Total State Income Tax @	7.50%		0	0	0	0	0	0	0	0	0	0	0	0
587	FIT Adjustments			0	0	0	0	0	0	0	0	0	0	0	0
588	Federal Taxable Income			0	0	0	0	0	0	0	0	0	0	0	0
589	Total Federal Income Tax @	35.00%		0	0	0	0	0	0	0	0	0	0	0	0
590	Other Tax Adjustment			0	0	0	0	0	0	0	0	0	0	0	0
591	Investment Tax Credit			0	0	0	0	0	0	0	0	0	0	0	0
592	Deferred Income Taxes - Liberalized Depr.			0	0	0	0	0	0	0	0	0	0	0	0
593															

A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	National Fuel Gas Distribution Corporation														
5	New York Division														
6	Cost of Service Study - Total Company														
7	Proposed Rates														
8	Twelve Months Ending December 31, 2008														
9	Natural Gas Supply Service														
10															
11	BILLING FUNCTION		FERC												
12	Accounts	Classification	Total	SC.1	SC.3	TC.1.1	TC.2.0	TC.3.0	TC.4.0	TC.4.1	Cogen				
594	Summary														
595	Utility Operating Income														
596	Total Operating Revenue		0	0	0	0	0	0	0	0	0	0	0	0	0
597	Operating Income Deductions														
598	O&M Expenses														
599	Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
600	Customer		0	0	0	0	0	0	0	0	0	0	0	0	0
601	Commodity		0	0	0	0	0	0	0	0	0	0	0	0	0
602	Revenue		0	0	0	0	0	0	0	0	0	0	0	0	0
603	Total O&M Expense		0	0	0	0	0	0	0	0	0	0	0	0	0
604	Depreciation Expense														
605	Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
606	Customer		0	0	0	0	0	0	0	0	0	0	0	0	0
607	Commodity		0	0	0	0	0	0	0	0	0	0	0	0	0
608	Revenue		0	0	0	0	0	0	0	0	0	0	0	0	0
609	Total Depreciation Expense		0	0	0	0	0	0	0	0	0	0	0	0	0
610	Negative Net Salvage		0	0	0	0	0	0	0	0	0	0	0	0	0
611	Taxes Other Than Income														
612	Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
613	Customer		0	0	0	0	0	0	0	0	0	0	0	0	0
614	Commodity		0	0	0	0	0	0	0	0	0	0	0	0	0
615	Revenue		0	0	0	0	0	0	0	0	0	0	0	0	0
616	Total Taxes Other Than Income		0	0	0	0	0	0	0	0	0	0	0	0	0
617	Federal/State Income Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
618	Investment Tax Credit		0	0	0	0	0	0	0	0	0	0	0	0	0
619	Deferred Income Taxes - Liberalized Depr.		0	0	0	0	0	0	0	0	0	0	0	0	0
620	Total Operating Revenue Deductions		0	0	0	0	0	0	0	0	0	0	0	0	0
621	Utility Operating Income		0	0	0	0	0	0	0	0	0	0	0	0	0
622	Rate Base														
623	Gas Plant In Service														
624	Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
625	Customer		0	0	0	0	0	0	0	0	0	0	0	0	0
626	Commodity		0	0	0	0	0	0	0	0	0	0	0	0	0
627	Revenue		0	0	0	0	0	0	0	0	0	0	0	0	0
628	Total Gas Plant In Service		0	0	0	0	0	0	0	0	0	0	0	0	0
629	Accumulated Reserve for Depreciation														
630	Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
631	Customer		0	0	0	0	0	0	0	0	0	0	0	0	0
632	Commodity		0	0	0	0	0	0	0	0	0	0	0	0	0
633	Revenue		0	0	0	0	0	0	0	0	0	0	0	0	0
634	Total Reserve for Depreciation		0	0	0	0	0	0	0	0	0	0	0	0	0
635	Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0

Exhibit (RMFA-1)
 Schedule 3
 Workpaper
 Billing and Payment NGS
 Page 13

A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	National Fuel Gas Distribution Corporation														
5	New York Division														
6	Cost of Service Study - Total Company														
7	Proposed Rates														
8	Twelve Months Ending December 31, 2008														
9	Natural Gas Supply Service														
10															
11															
12	BILLING FUNCTION	FERC	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Costen			
638	Working Capital			0	0	0	0	0	0	0	0	0	0	0	0
637	Demand			0	0	0	0	0	0	0	0	0	0	0	0
638	Customer			0	0	0	0	0	0	0	0	0	0	0	0
639	Commodity			0	0	0	0	0	0	0	0	0	0	0	0
640	Revenue			0	0	0	0	0	0	0	0	0	0	0	0
641	Total Working Capital			0	0	0	0	0	0	0	0	0	0	0	0
642	Other			0	0	0	0	0	0	0	0	0	0	0	0
643	Deferred Income Taxes														
644	Demand			0	0	0	0	0	0	0	0	0	0	0	0
645	Customer			0	0	0	0	0	0	0	0	0	0	0	0
646	Commodity			0	0	0	0	0	0	0	0	0	0	0	0
647	Revenue			0	0	0	0	0	0	0	0	0	0	0	0
648	Total Deferred Income Taxes			0	0	0	0	0	0	0	0	0	0	0	0
649	Deferred Income Taxes - ITC														
650	Demand			0	0	0	0	0	0	0	0	0	0	0	0
651	Customer			0	0	0	0	0	0	0	0	0	0	0	0
652	Commodity			0	0	0	0	0	0	0	0	0	0	0	0
653	Revenue			0	0	0	0	0	0	0	0	0	0	0	0
654	Total Deferred Income Taxes - ITC			0	0	0	0	0	0	0	0	0	0	0	0
655	Deferred NY PSC Assessment														
656	Demand			0	0	0	0	0	0	0	0	0	0	0	0
657	Customer			0	0	0	0	0	0	0	0	0	0	0	0
658	Revenue			0	0	0	0	0	0	0	0	0	0	0	0
659	Total Deferred NY PSC Assessment			0	0	0	0	0	0	0	0	0	0	0	0
660	Deferred RD&D			0	0	0	0	0	0	0	0	0	0	0	0
661	Deferred Site Remediation Costs														
662	Demand			0	0	0	0	0	0	0	0	0	0	0	0
663	Customer			0	0	0	0	0	0	0	0	0	0	0	0
664	Total Deferred Site Remediation Costs			0	0	0	0	0	0	0	0	0	0	0	0
665	TRA Impacts - Uncollectibles			0	0	0	0	0	0	0	0	0	0	0	0
666	Elimination of Reorganization Costs per C27934			0	0	0	0	0	0	0	0	0	0	0	0
667	Internal Pension Reserve														
668	Demand			0	0	0	0	0	0	0	0	0	0	0	0
669	Customer			0	0	0	0	0	0	0	0	0	0	0	0
670	Commodity			0	0	0	0	0	0	0	0	0	0	0	0
671	Revenue			0	0	0	0	0	0	0	0	0	0	0	0
672	Total Internal Pension Reserve			0	0	0	0	0	0	0	0	0	0	0	0
673	Earnings Base In Excess of Capitalization														
674	Demand			0	0	0	0	0	0	0	0	0	0	0	0
675	Customer			0	0	0	0	0	0	0	0	0	0	0	0
676	Commodity			0	0	0	0	0	0	0	0	0	0	0	0
677	Revenue			0	0	0	0	0	0	0	0	0	0	0	0
678	Total Earnings Base In Excess of Capitalization			0	0	0	0	0	0	0	0	0	0	0	0
679	Net Rate Base			0	0	0	0	0	0	0	0	0	0	0	0
680															
681	Return Earned			0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
682															
683	Unitized Rate of Return			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
684	END BILLING FUNCTION														

Exhibit (RMFA-1)
 Schedule 3
 Worksheet
 Billing and Payment NGS
 Page 14

A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	National Fuel Gas Distribution Corporation														
5	New York Division														
6	Cost of Service Study - Total Company														
7	Proposed Rates														
8	Twelve Months Ending December 31, 2008														
9	Billing and Payment Service														
10															
11	FERC														
12	BILLING FUNCTION	Accounts	Classification	Total	SC.1	SC.3	TC.1.1	TC.2.0	TC.3.0	TC.4.0	TC.4.1	Copen			
13															
14	Gas Plant In Service	101													
15	Production Plant	325-338	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
16															
17	Transmission Plant	365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
18	Transmission Plant	365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
19															
20	Distribution Plant														
21	Land	374.1	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
22	Land Rights	374.2	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
23	Structures & Improvements	375	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
24	Mains (Other)	376	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
25	Mains (>4")	376	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
26	Mains (Remaining)	376	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
27	Compressor Station Equipment	377	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
28	Industrial M&R Station Equipment	385	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
29	Other	387	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
30	Land Rights	374.2	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
31	Mains	376	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
32	M&R Station Equipment	378	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
33	Services	380	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
34	Meters	381	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
35	Meter Installations	382	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
36	House Regulators	383	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
37	House Regulators Installations	384	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
38	Other	387	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
39	Total Distribution - Demand			0	0	0	0	0	0	0	0	0	0	0	0
40	Total Distribution - Customer			0	0	0	0	0	0	0	0	0	0	0	0
41	Total Distribution			0	0	0	0	0	0	0	0	0	0	0	0
42															
43	General Plant	389-399													
44	Demand - Delivery		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
45	Demand - Supply		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
46	Customer		2 Customer	26,989	24,937	1,995	45	6	3	2	1	0	0	0	0
47	Commodity		3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0
48	Revenue		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
49	Total General			26,989	24,937	1,995	45	6	3	2	1	0	0	0	0
50															
51	Intangible Plant	301-303													
52	Demand		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
53	Customer		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
54	Total Intangible			0	0	0	0	0	0	0	0	0	0	0	0
55															
56	Plant In Service Summary														
57	Demand Related		1	0	0	0	0	0	0	0	0	0	0	0	0
58	Customer Related		2	26,989	24,937	1,995	45	6	3	2	1	0	0	0	0
59	Commodity Related		3	0	0	0	0	0	0	0	0	0	0	0	0
60	Revenue Related		4	0	0	0	0	0	0	0	0	0	0	0	0
61	Total Gas Plant In Service			26,989	24,937	1,995	45	6	3	2	1	0	0	0	0
62															
63															

A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year														
5	M.E./Customer Component														
6	Peak														
7	Proposed Rates														
8															
9															
10															
11															
12	BILLING FUNCTION														
13	National Fuel Gas Distribution Corporation														
14	New York Division														
15	Cost of Service Study - Total Company														
16	Proposed Rates														
17	Twelve Months Ending December 31, 2008														
18	Billing and Payment Service														
19															
20															
21															
22															
23															
24															
25															
26															
27															
28															
29															
30															
31															
32															
33															
34															
35															
36															
37															
38															
39															
40															
41															
42															
43															
44															
45															
46															
47															
48															
49															
50															
51															
52															
53															
54															
55															
56															
57															
58															
59															
60															
61															
62															
63															
64															
65															
66															
67															
68															
69															
70															
71															
72															
73															
74															
75															
76															
77															
78															
79															
80															
81															
82															
83															
84															
85															
86															
87															
88															
89															
90															
91															
92															
93															
94															
95															
96															
97															
98															
99															
100															
101															
102															
103															
104															
105															
106															
107															
108															
109															
110															
111															
112															

A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year														
5	M.E./Customer Component														
6	Peak														
7	Proposed Rates														
8															
9															
10															
11	National Fuel Gas Distribution Corporation New York Division Cost of Service Study - Total Company Proposed Rates Twelve Months Ending December 31, 2008 Billing and Payment Service														
12	BILLING FUNCTION	FERC Accounts	Classification	Total	SC.1	SC.3	TC.1.1	TC.2.0	TC.3.0	TC.4.0	TC.4.1	Cogen			
113	Depreciation Expense	403		0	0	0	0	0	0	0	0	0	0	0	0
114	Production Plant	325-338	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
115	Transmission Plant	365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
117	Transmission Plant	365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
118															
119	Distribution Plant			0	0	0	0	0	0	0	0	0	0	0	0
120	Land	374.1	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
121	Land Rights	374.2	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
122	Structures & Improvements	375	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
123	Mains	376	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
124	Mains (Other)	376	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
125	Compressor Station Equipment	377	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
126	Industrial M&R Station Equipment	385	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
127	Other	387	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
128	Land Rights	374.2	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
129	Mains	376	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
130	M&R Station Equipment	378	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
131	Services	380	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
132	Meters	381	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
133	Meter Installations	382	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
134	House Regulators	383	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
135	House Regulators Installations	384	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
136	Other	387	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
137	Total Distribution - Demand			0	0	0	0	0	0	0	0	0	0	0	0
138	Total Distribution - Customer			0	0	0	0	0	0	0	0	0	0	0	0
139	Total Distribution			0	0	0	0	0	0	0	0	0	0	0	0
140															
141	General Plant	389-399		0	0	0	0	0	0	0	0	0	0	0	0
142	Demand - Delivery		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
143	Demand - Supply		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
144	Customer		2 Customer	6,891	6,368	509	11	2	1	0	0	0	0	0	0
145	Commodity		3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0
146	Revenue		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
147	Total General			6,891	6,368	509	11	2	1	0	0	0	0	0	0
148															
149	Intangible Plant	301-303		0	0	0	0	0	0	0	0	0	0	0	0
150	Demand		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
151	Customer		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
152	Total Intangible			0	0	0	0	0	0	0	0	0	0	0	0
153															
154	Depreciation Summary			0	0	0	0	0	0	0	0	0	0	0	0
155	Demand Related		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
156	Customer Related		2 Customer	6,891	6,368	509	11	2	1	0	0	0	0	0	0
157	Commodity Related		3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0
158	Revenue Related		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
159															
160	Total Depreciation Expense			6,891	6,368	509	11	2	1	0	0	0	0	0	0
161															

Exhibit (RMFA-1)
 Schedule 4
 Worksheet
 Billing and Pymt Billing and Pymt
 Page 3

	A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year			National Fuel Gas Distribution Corporation												
5	M.E./Customer Component			New York Division												
6	Peak			Cost of Service Study - Total Company												
7	Proposed Rates			Proposed Rates												
8				Twelve Months Ending December 31, 2008												
9				Billing and Payment Service												
10																
11				FERC												
12	BILLING FUNCTION			Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Codes		
162	Working Capital															
163	Cash															
164				3	Commodity	0	0	0	0	0	0	0	0	0	0	0
165				1	Demand	0	0	0	0	0	0	0	0	0	0	0
166				2	Customer	497,565	459,733	36,787	826	119	58	28	11	3		
167				4	Revenue	49,973	48,444	1,429	32	5	36	18	7	2		
168	Total Cash Working Capital					547,538	508,177	38,216	858	124	94	46	18	5		
169	Prepayments															
170				1	Demand	0	0	0	0	0	0	0	0	0	0	0
171				2	Customer	0	0	0	0	0	0	0	0	0	0	0
172				3	Commodity	0	0	0	0	0	0	0	0	0	0	0
173				1	Demand	0	0	0	0	0	0	0	0	0	0	0
174				2	Customer	0	0	0	0	0	0	0	0	0	0	0
175				4	Revenue	0	0	0	0	0	0	0	0	0	0	0
176				1	Demand	0	0	0	0	0	0	0	0	0	0	0
177				2	Customer	0	0	0	0	0	0	0	0	0	0	0
178				4	Revenue	0	0	0	0	0	0	0	0	0	0	0
179	Total Prepayments					0	0	0	0	0	0	0	0	0	0	0
180	Material & Supplies															
181				1	Demand	0	0	0	0	0	0	0	0	0	0	0
182				2	Customer	0	0	0	0	0	0	0	0	0	0	0
183				1	Demand	0	0	0	0	0	0	0	0	0	0	0
184				2	Customer	0	0	0	0	0	0	0	0	0	0	0
185				1	Demand	0	0	0	0	0	0	0	0	0	0	0
186				2	Customer	0	0	0	0	0	0	0	0	0	0	0
187	Total Material & Supplies					0	0	0	0	0	0	0	0	0	0	0
188	Gas Storage Inventory			1	Demand	0	0	0	0	0	0	0	0	0	0	0
189	Summary of Working Capital															
190						0	0	0	0	0	0	0	0	0	0	0
191						497,565	459,733	36,787	826	119	58	28	11	3		
192						0	0	0	0	0	0	0	0	0	0	0
193						49,973	48,444	1,429	32	5	36	18	7	2		
194	Total Working Capital					547,538	508,177	38,216	858	124	94	46	18	5		
195																
196			235	2	Customer	0	0	0	0	0	0	0	0	0	0	0
197				1	Demand	0	0	0	0	0	0	0	0	0	0	0
198				2	Customer	(106)	(98)	(8)	0	0	0	0	0	0	0	0
199				3	Commodity	0	0	0	0	0	0	0	0	0	0	0
200				4	Revenue	0	0	0	0	0	0	0	0	0	0	0
201				1	Demand	0	0	0	0	0	0	0	0	0	0	0
202				2	Customer	(3)	(3)	0	0	0	0	0	0	0	0	0
203				3	Commodity	0	0	0	0	0	0	0	0	0	0	0
204				4	Revenue	0	0	0	0	0	0	0	0	0	0	0
205				1	Demand	0	0	0	0	0	0	0	0	0	0	0
206				2	Customer	0	0	0	0	0	0	0	0	0	0	0
207				4	Revenue	0	0	0	0	0	0	0	0	0	0	0
208				2	Customer	0	0	0	0	0	0	0	0	0	0	0
209				1	Demand	0	0	0	0	0	0	0	0	0	0	0
210				2	Customer	0	0	0	0	0	0	0	0	0	0	0
211				4	Revenue	0	0	0	0	0	0	0	0	0	0	0
212				2	Customer	0	0	0	0	0	0	0	0	0	0	0
213				1	Demand	0	0	0	0	0	0	0	0	0	0	0
214				2	Customer	1,240	1,146	92	2	0	0	0	0	0	0	0
215				3	Commodity	0	0	0	0	0	0	0	0	0	0	0
216				4	Revenue	0	0	0	0	0	0	0	0	0	0	0
217				1	Demand	0	0	0	0	0	0	0	0	0	0	0
218				2	Customer	660	610	49	1	0	0	0	0	0	0	0
219				3	Commodity	0	0	0	0	0	0	0	0	0	0	0
220				4	Revenue	63	61	2	0	0	0	0	0	0	0	0
221																
222																

A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year		National Fuel Gas Distribution Corporation												
5	M.E./Customer Component		New York Division												
6	Peak		Cost of Service Study - Total Company												
7	Proposed Rates		Proposed Rates												
8			Twelve Months Ending December 31, 2008												
9			Billing and Payment Service												
10															
11															
12	BILLING FUNCTION		FERC												
223	Operating Revenues		Accounts	Classification	Total	SC.1	SC.3	TC.1.1	TC.2.0	TC.3.0	TC.4.0	TC.4.1	Coast		
224	Revenues - Supply Function		480-481, 489		0	0	0	0	0	0	0	0	0	0	0
225	Revenues - Delivery Function				0	0	0	0	0	0	0	0	0	0	0
226	Revenues - Billing Function				12,985,375	12,186,528	782,421	11,427	2,506	1,467	753	273	0	0	0
227	Other Operating Revenues														
228	Late Payment Charges - Supply		487		0	0	0	0	0	0	0	0	0	0	0
229	Late Payment Charges - Delivery		487		0	0	0	0	0	0	0	0	0	0	0
230	Late Payment Charges - Billing		487		111,386	104,535	6,711	98	21	13	6	2	0	0	0
231	Bill Insert Revenues		495		95,868	88,579	7,088	159	23	11	5	2	1	0	0
232	Misc. Other Revenue		495		0	0	0	0	0	0	0	0	0	0	0
233	Sales of Inventory Materials		495		0	0	0	0	0	0	0	0	0	0	0
234	Sales Tax		495	1 Demand	0	0	0	0	0	0	0	0	0	0	0
235	Sales Tax		495	2 Customer	0	0	0	0	0	0	0	0	0	0	0
236	Sales Tax		495	3 Commodity	0	0	0	0	0	0	0	0	0	0	0
237	Sales Tax		495	4 Revenue	0	0	0	0	0	0	0	0	0	0	0
238	Total Other Operating Revenue				207,254	193,114	13,799	257	44	24	11	4	1	0	0
239															
240	Total Operating Revenue				13,192,629	12,379,642	796,220	11,684	2,550	1,491	764	277	1	0	0
241															

A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year			National Fuel Gas Distribution Corporation											
5	M.E./Customer Component			New York Division											
6	Peak			Cost of Service Study - Total Company											
7	Proposed Rates			Proposed Rates											
8				Twelve Months Ending December 31, 2008											
9				Billing and Payment Service											
10															
11				FERC											
12	BILLING FUNCTION			Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen	
242	Direct Labor Expense			401,402											
243	Natural Gas Production			750-769	1 Demand	0	0	0	0	0	0	0	0	0	0
244															
245	Other Gas Supply			807.1-813	3 Commodity	0	0	0	0	0	0	0	0	0	0
246															
247	Transmission			850-867	1 Demand	0	0	0	0	0	0	0	0	0	0
248															
249	Distribution														
250	Load Dispatching			871	1 Demand	0	0	0	0	0	0	0	0	0	0
251	Mains & Services			874	1 Demand	0	0	0	0	0	0	0	0	0	0
252	Structures & Improvements			886	1 Demand	0	0	0	0	0	0	0	0	0	0
253	Mains Maintenance			887	1 Demand	0	0	0	0	0	0	0	0	0	0
254	Services Maintenance			887	1 Demand	0	0	0	0	0	0	0	0	0	0
255	Compressor Station Equip Maint			888	1 Demand	0	0	0	0	0	0	0	0	0	0
256	Compressor Station Equipment			872,888	1 Demand	0	0	0	0	0	0	0	0	0	0
257	Meas. & Regulator - General			875,889	1 Demand	0	0	0	0	0	0	0	0	0	0
258	Meas. & Regulator - Industrial			876,890	1 Demand	0	0	0	0	0	0	0	0	0	0
259	Meas. & Regulator - City			877,891	1 Demand	0	0	0	0	0	0	0	0	0	0
260	Maint of Other Equipment			894	1 Demand	0	0	0	0	0	0	0	0	0	0
261	Supervision & Engineering			870,885	1 Demand	0	0	0	0	0	0	0	0	0	0
262	Other Distribution Expense			880	1 Demand	0	0	0	0	0	0	0	0	0	0
263	Mains & Services			874	2 Customer	0	0	0	0	0	0	0	0	0	0
264	Mains Maintenance			887	2 Customer	0	0	0	0	0	0	0	0	0	0
265	Services Maintenance			887	2 Customer	0	0	0	0	0	0	0	0	0	0
266	Meters & House Regulators			878,893	2 Customer	0	0	0	0	0	0	0	0	0	0
267	Customer Installations				2 Customer	0	0	0	0	0	0	0	0	0	0
268	Maint of Other Equipment			894	2 Customer	0	0	0	0	0	0	0	0	0	0
269	Supervision & Engineering			870,885	2 Customer	0	0	0	0	0	0	0	0	0	0
270	Other Distribution Expense			880	2 Customer	0	0	0	0	0	0	0	0	0	0
271	Total Distribution - Demand					0	0	0	0	0	0	0	0	0	0
272	Total Distribution - Customer					0	0	0	0	0	0	0	0	0	0
273	Total Distribution					0	0	0	0	0	0	0	0	0	0
274															
275	Customer Accounts														
276	Meter Reading			902	2 Customer	0	0	0	0	0	0	0	0	0	0
277	Customer Record & Collections			903	2 Customer	1,082	1,000	80	2	0	0	0	0	0	0
278	Customer Record & Collections			903	4 Revenue	0	0	0	0	0	0	0	0	0	0
279	Miscellaneous Customer Accounts			905	2 Customer	0	0	0	0	0	0	0	0	0	0
280	Supervision			901	2 Customer	175	162	13	0	0	0	0	0	0	0
281	Supervision			901	4 Revenue	0	0	0	0	0	0	0	0	0	0
282	Total Customer Accounts - Customer					1,257	1,162	93	2	0	0	0	0	0	0
283	Total Customer Accounts - Revenue					0	0	0	0	0	0	0	0	0	0
284	Total Customer Accounts					1,257	1,162	93	2	0	0	0	0	0	0
285															
286	Customer Service			909-913											
287	Customer Service				2 Customer	0	0	0	0	0	0	0	0	0	0
288	Transportation Administration				2 Customer	0	0	0	0	0	0	0	0	0	0
289	Total Customer Service					0	0	0	0	0	0	0	0	0	0
290															
291	Summary of Direct Labor Expense														
292	Demand					0	0	0	0	0	0	0	0	0	0
293	Customer					1,257	1,162	93	2	0	0	0	0	0	0
294	Commodity					0	0	0	0	0	0	0	0	0	0
295	Revenue					0	0	0	0	0	0	0	0	0	0
296															
297	Total Direct Labor Expense					1,257	1,162	93	2	0	0	0	0	0	0
298															

A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	National Fuel Gas Distribution Corporation														
5	New York Division														
6	Cost of Service Study - Total Company														
7	Proposed Rates														
8	Twelve Months Ending December 31, 2008														
9	Billing and Payment Service														
10															
11															
12	BILLING FUNCTION	FERC Accounts	Classification	Total	SC.1	SC.3	TC.1.1	TC.2.0	TC.3.0	TC.4.0	TC.4.1	Codes			
299	Operation and Maintenance Expense	401,402		0	0	0	0	0	0	0	0	0	0	0	0
300	Natural Gas Production	750-769	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
301				0	0	0	0	0	0	0	0	0	0	0	0
302	Purchase Gas Expense - Supply	401.999	3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0
303	Purchase Gas Expense - Delivery	401.999	3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0
304	Other Gas Supply Expense - Supply	807.1-813	3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0
305	Other Gas Supply Expense - Delivery	807.1-813	3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0
306	Gas for Utility Operation	807.1-813	3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0
307	Total Other Gas Supply			0	0	0	0	0	0	0	0	0	0	0	0
308				0	0	0	0	0	0	0	0	0	0	0	0
309	Transmission	850-867	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
310				0	0	0	0	0	0	0	0	0	0	0	0
311	Distribution			0	0	0	0	0	0	0	0	0	0	0	0
312	Load Dispatching	871	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
313	Compressor Station Equipment	872	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
314	Mains & Services	874	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
315	Structures & Improvements	868	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
316	Mains Maintenance	867	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
317	Compressor Station Equip Maint	868	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
318	Maint of Other Equipment	894	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
319	Meas. & Regulator - General	875,889	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
320	Meas. & Regulator - Industrial	876,890	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
321	Meas. & Regulator - City	877,891	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
322	Services Maintenance	892,892.10	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
323	Supervision & Engineering	870,885	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
324	Rents	881	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
325	Other Distribution Expense	880	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
326	Mains & Services	874	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
327	Customer Installations	879	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
328	Mains Maintenance	887	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
329	Maint of Other Equipment	894	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
330	Meters & House Regulators	878,893	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
331	Services Maintenance	893,893.10	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
332	Supervision & Engineering	870,885	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
333	Rents	881	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
334	Other Distribution Expense	880	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
335	Total Distribution - Demand			0	0	0	0	0	0	0	0	0	0	0	0
336	Total Distribution - Customer			0	0	0	0	0	0	0	0	0	0	0	0
337	Total Distribution			0	0	0	0	0	0	0	0	0	0	0	0
338				0	0	0	0	0	0	0	0	0	0	0	0
339	Customer Accounts			0	0	0	0	0	0	0	0	0	0	0	0
340	Meter Reading	902	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
341	Customer Record & Collections	903	2 Customer	3,308,192	3,056,643	244,568	5,495	791	387	189	73	26	0	0	0
342	Customer Record & Collections	903	4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
343	Uncollectible Accounts - Supply	904	4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
344	Uncollectible Accounts - Delivery	904	4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
345	Uncollectible Accounts - Billing	904	4 Revenue	363,566	352,447	10,397	233	33	261	128	49	18	0	0	0
346	Miscellaneous Customer Accounts	905	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
347	Supervision	901	2 Customer	311,714	288,013	23,046	518	74	36	18	7	2	0	0	0
348	Supervision	901	4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
349	Total Customer Accounts - Customer			3,619,908	3,344,656	267,634	6,013	865	423	207	80	28	0	0	0
350	Total Customer Accounts - Revenue			363,566	352,447	10,397	233	33	261	128	49	18	0	0	0
351	Total Customer Accounts			3,983,472	3,697,103	278,031	6,246	898	684	335	129	46	0	0	0
352				0	0	0	0	0	0	0	0	0	0	0	0
353	Customer Service	909-913		0	0	0	0	0	0	0	0	0	0	0	0
354	Customer Service		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
355	Transportation Administration		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
356	Total Customer Service			0	0	0	0	0	0	0	0	0	0	0	0
357				0	0	0	0	0	0	0	0	0	0	0	0
358	Sales Promotion		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
359				0	0	0	0	0	0	0	0	0	0	0	0

Exhibit (RMFA-1)
 Schedule 4
 Worksheet
 Billing and Pymt Billing and Pymt
 Page 7

A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	National Fuel Gas Distribution Corporation														
5	New York Division														
6	Cost of Service Study - Total Company														
7	Proposed Rates														
8	Twelve Months Ending December 31, 2008														
9	Billing and Payment Service														
10															
11															
12	BILLING FUNCTION	Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Costs			
360	Administrative & General Expenses														
361	A&G Salaries	920													
362	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
363	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
364	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
365	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
366	Corporate Management - Non O&M		2 Customer	55,286	51,083	4,088	92	13	6	3	1	0	0	0	0
367	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
368	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
369	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
370	Corporate Management - O&M		4 Revenue	5,553	5,382	159	4	1	4	2	1	0	0	0	0
371	Total A&G Salaries			60,839	56,465	4,247	96	14	10	5	2	0	0	0	0
372															
373	Office Supplies & Expenses	921													
374	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
375	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
376	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
377	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
378	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
379	Corporate Management - O&M		2 Customer	29,465	27,225	2,178	49	7	3	2	1	0	0	0	0
380	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
381	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
382	Corporate Management - O&M		4 Revenue	2,959	2,869	85	2	0	2	1	0	0	0	0	0
383	Total Outside Services			32,424	30,094	2,263	51	7	5	3	1	0	0	0	0
384															
385	Administrative Exp. Transferred - Credit	922													
386	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
387	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
388	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
389	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
390	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
391	Corporate Management - O&M		2 Customer	(14)	(13)	(1)	0	0	0	0	0	0	0	0	0
392	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
393	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
394	Corporate Management - O&M		4 Revenue	(1)	(1)	0	0	0	0	0	0	0	0	0	0
395	Total Administrative Exp. Transferred - Credit			(15)	(14)	(1)	0	0	0	0	0	0	0	0	0
396															
397	Outside Services Employed	923													
398	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
399	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
400	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
401	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
402	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
403	Corporate Management - O&M		2 Customer	15,720	14,525	1,162	25	4	2	1	0	0	0	0	0
404	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
405	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
406	Corporate Management - O&M		4 Revenue	1,579	1,531	45	1	0	1	1	0	0	0	0	0
407	Total Outside Services Employed			17,299	16,056	1,207	27	4	3	2	0	0	0	0	0
408															
409	Property Insurance	924													
410	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
411	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
412	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
413	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
414	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
415	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
416	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
417	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
418	Corporate Management - O&M		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
419	Total Property Insurance			0	0	0	0	0	0	0	0	0	0	0	0
420															

A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year														
5	M.E./Customer Component														
6	Peak														
7	Proposed Rates														
8															
9															
10															
11															
12	BILLING FUNCTION														
421	Injuries & Damages	FERC Accounts	Classification	Total	SG.1	SG.3	TC.1.1	TC.2.0	TC.3.0	TC.4.0	TC.4.1	Gegen			
421	Injuries & Damages	925		0	0	0	0	0	0	0	0	0	0	0	0
422	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
423	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
424	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
425	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
426	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
427	Corporate Management - O&M		2 Customer	13,805	12,755	1,021	23	3	2	1	0	0	0	0	0
428	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
429	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
430	Corporate Management - O&M		4 Revenue	1,387	1,345	40	1	0	1	0	0	0	0	0	0
431	Total Injuries & Damages			15,192	14,100	1,061	24	3	3	1	0	0	0	0	0
432															
433	Employee Pension & Benefits	926													
434	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
435	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
436	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
437	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
438	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
439	Corporate Management - O&M		2 Customer	220,953	204,151	16,336	367	53	26	13	5	2			
440	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
441	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
442	Corporate Management - O&M		4 Revenue	22,192	21,513	635	14	2	16	8	3	1			
443	Total Employee Pension & Benefits			243,145	225,664	16,971	381	55	42	21	8	3			
444															
445	Franchise Requirement	927													
446	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
447	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
448	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
449	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
450	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
451	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
452	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
453	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
454	Corporate Management - O&M		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
455	Total Franchise Requirement			0	0	0	0	0	0	0	0	0	0	0	0
456															
457	Regulatory Commission Expenses	928													
458	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
459	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
460	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
461	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
462	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
463	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
464	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
465	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
466	Corporate Management - O&M		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
467	Total Regulatory Expenses			0	0	0	0	0	0	0	0	0	0	0	0
468															
469	Miscellaneous General Expenses	930.2													
470	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
471	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
472	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
473	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
474	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
475	Corporate Management - O&M		2 Customer	60,337	55,751	4,461	100	14	7	3	1	0	0	0	0
476	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
477	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
478	Corporate Management - O&M		4 Revenue	6,060	5,875	173	4	1	4	2	1	0	0	0	0
479	Total Miscellaneous General Expenses			68,397	61,626	4,634	104	15	11	5	2	0	0	0	0
480															

Exhibit (RMFA-1)
 Schedule 4
 Worksheet
 Billing and Pymt Billing and Pymt
 Page 9

A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year			National Fuel Gas Distribution Corporation											
5	M.E./Customer Component			New York Division											
6	Peak			Cost of Service Study - Total Company											
7	Proposed Rates			Proposed Rates											
8				Twelve Months Ending December 31, 2008											
9				Billing and Payment Service											
10															
11															
12	BILLING FUNCTION			FERC	Classification	Total	SC.1	SC.3	TC.1.1	TC.2.0	TC.3.0	TC.4.0	TC.4.1	Coegen	
431	Rents			931											
432	Corporate Management - Non O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	0
433	Corporate Management - O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	0
434	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0	0	0
435	Operations, Engineering, & Mechanical			1 Demand	0	0	0	0	0	0	0	0	0	0	0
436	Corporate Management - Non O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	0
437	Corporate Management - O&M			2 Customer	94	87	7	0	0	0	0	0	0	0	0
438	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0	0	0
439	Operations, Engineering, & Mechanical			2 Customer	0	0	0	0	0	0	0	0	0	0	0
450	Corporate Management - O&M			4 Revenue	9	9	0	0	0	0	0	0	0	0	0
451	Total Rents				103	96	7	0	0	0	0	0	0	0	0
452															
493	Maintenance General Plant			932											
494	Corporate Management - Non O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	0
495	Corporate Management - O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	0
496	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0	0	0
497	Operations, Engineering, & Mechanical			1 Demand	0	0	0	0	0	0	0	0	0	0	0
498	Corporate Management - Non O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	0
499	Corporate Management - O&M			2 Customer	744	688	55	1	0	0	0	0	0	0	0
500	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0	0	0
501	Operations, Engineering, & Mechanical			2 Customer	0	0	0	0	0	0	0	0	0	0	0
502	Corporate Management - O&M			4 Revenue	75	73	2	0	0	0	0	0	0	0	0
503	Total Maintenance General Plant				819	761	57	1	0	0	0	0	0	0	0
504															
505	Total Administrative & General														
506	Demand				0	0	0	0	0	0	0	0	0	0	0
507	Customer				396,390	366,252	29,307	658	94	46	23	8	2	2	2
508	Commodity				0	0	0	0	0	0	0	0	0	0	0
509	Revenue				39,813	38,596	1,139	26	4	28	14	5	1	1	1
510					436,203	404,848	30,446	684	98	74	37	13	3	3	3
511															
512	Misc. Other			2 Customer	0	0	0	0	0	0	0	0	0	0	0
513															
514	Summary O&M Expenses														
515	Demand				0	0	0	0	0	0	0	0	0	0	0
516	Customer				4,016,296	3,710,908	296,941	6,671	959	469	230	88	30	30	30
517	Commodity				0	0	0	0	0	0	0	0	0	0	0
518	Revenue				403,379	391,043	11,536	259	37	289	142	54	19	19	19
519	Total O&M Expenses				4,419,675	4,101,951	308,477	6,930	996	758	372	142	49	49	49
520															

A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year			National Fuel Gas Distribution Corporation											
5	M.E./Customer Component			New York Division											
6	Peak			Cost of Service Study - Total Company											
7	Proposed Rates			Proposed Rates											
8				Twelve Months Ending December 31, 2008											
9				Billing and Payment Service											
10															
11				FERC											
12	BILLING FUNCTION			Accounts	Classification	Total	SC.1	SC.3	TC.1.1	TC.2.0	TC.3.0	TC.4.0	TC.4.1	Cogen	
521	Taxes Other Than Income														
522	Federal														
523	FICA														
524	Demand	1	Demand	0	0	0	0	0	0	0	0	0	0	0	
525	Customer	2	Customer	128	117	9	0	0	0	0	0	0	0	0	
526	Commodity	3	Commodity	0	0	0	0	0	0	0	0	0	0	0	
527	Revenue	4	Revenue	0	0	0	0	0	0	0	0	0	0	0	
528	Total FICA			128	117	9	0	0	0	0	0	0	0	0	
529	Unemployment Compensation														
530	Demand	1	Demand	0	0	0	0	0	0	0	0	0	0	0	
531	Customer	2	Customer	2	2	0	0	0	0	0	0	0	0	0	
532	Commodity	3	Commodity	0	0	0	0	0	0	0	0	0	0	0	
533	Revenue	4	Revenue	0	0	0	0	0	0	0	0	0	0	0	
534	Total Unemployment Compensation			2	2	0	0	0	0	0	0	0	0	0	
535	Total Federal			128	119	9	0	0	0	0	0	0	0	0	
536	New York														
537	Unemployment Insurance														
538	Demand	1	Demand	0	0	0	0	0	0	0	0	0	0	0	
539	Customer	2	Customer	4	4	0	0	0	0	0	0	0	0	0	
540	Commodity	3	Commodity	0	0	0	0	0	0	0	0	0	0	0	
541	Revenue	4	Revenue	0	0	0	0	0	0	0	0	0	0	0	
542	Total Unemployment Insurance			4	4	0	0	0	0	0	0	0	0	0	
543	Miscellaneous - Insurance Premium Tax														
544	Demand	1	Demand	0	0	0	0	0	0	0	0	0	0	0	
545	Customer	2	Customer	0	0	0	0	0	0	0	0	0	0	0	
546	Revenue	4	Revenue	0	0	0	0	0	0	0	0	0	0	0	
547	Total Miscellaneous - Insurance Premium Tax			0	0	0	0	0	0	0	0	0	0	0	
548	Property Tax														
549	Demand	1	Demand	0	0	0	0	0	0	0	0	0	0	0	
550	Customer	2	Customer	30	28	2	0	0	0	0	0	0	0	0	
551	Commodity	3	Commodity	0	0	0	0	0	0	0	0	0	0	0	
552	Revenue	4	Revenue	0	0	0	0	0	0	0	0	0	0	0	
553	Total Property Tax			30	28	2	0	0	0	0	0	0	0	0	
554	Sales Tax Company Use														
555	Demand	1	Demand	0	0	0	0	0	0	0	0	0	0	0	
556	Customer	2	Customer	0	0	0	0	0	0	0	0	0	0	0	
557	Revenue	4	Revenue	0	0	0	0	0	0	0	0	0	0	0	
558	Total Sales Tax Company Use			0	0	0	0	0	0	0	0	0	0	0	
559	Total New York			34	32	2	0	0	0	0	0	0	0	0	
560	Summary of Taxes Other Than Income														
561	Demand			0	0	0	0	0	0	0	0	0	0	0	
562	Customer			162	151	11	0	0	0	0	0	0	0	0	
563	Commodity			0	0	0	0	0	0	0	0	0	0	0	
564	Revenue			0	0	0	0	0	0	0	0	0	0	0	
565	Total Taxes Other Than Income			162	151	11	0	0	0	0	0	0	0	0	
566															

A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	National Fuel Gas Distribution Corporation														
5	New York Division														
6	Cost of Service Study - Total Company														
7	Proposed Rates														
8	Twelve Months Ending December 31, 2008														
9	Billing and Payment Service														
10															
11															
12	BILLING FUNCTION	FERC	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen			
567	Federal/State Income Tax	409		13,192,629	12,379,642	796,220	11,684	2,550	1,491	764	277	1			
568	Operating Revenue														
569	Operating Deductions														
570	O&M Expenses	401, 402		4,419,675	4,101,951	308,477	6,930	996	758	372	142	49			
571	Depreciation Expense	403		6,891	6,368	509	11	2	1	0	0	0			
572	Taxes Other Than Income	408		162	151	11	0	0	0	0	0	0			
573	Negative Net Salvage			0	0	0	0	0	0	0	0	0			
574	Total Operating Deductions			4,426,728	4,108,470	308,997	6,941	998	759	372	142	49			
575	Operating Income Before Income Taxes			8,765,901	8,271,172	487,223	4,743	1,552	732	392	135	(48)			
576	Adjustments for Tax Purposes														
577	Interest Charges			17,647	16,375	1,235	28	4	3	1	1	0			
578	Cost of Retiring Property			61	56	5	0	0	0	0	0	0			
579	Additional State Income Tax Depr.			316	292	23	1	0	0	0	0	0			
580	Meals/Entertainment			38	35	3	0	0	0	0	0	0			
581	Contributions in Aid of Construction			0	0	0	0	0	0	0	0	0			
582	Bad Debts - Net			0	0	0	0	0	0	0	0	0			
583	Capitalized Overheads			(108)	(100)	(8)	0	0	0	0	0	0			
584	Total Adjustments for Tax Purposes			17,954	16,658	1,258	29	4	3	1	1	0			
585	New York Taxable Income			8,747,947	8,254,514	485,965	4,714	1,548	729	391	134	(48)			
586	Total State Income Tax @	7.50%		656,096	619,089	36,447	354	116	55	29	10	(4)			
587	FIT Adjustments			(1,430)	(1,322)	(106)	(2)	0	0	0	0	0			
588	Federal Taxable Income			8,093,281	7,636,747	449,624	4,362	1,432	674	362	124	(44)			
589	Total Federal Income Tax @	35.00%		2,832,648	2,672,861	157,368	1,527	501	236	127	43	(15)			
590	Other Tax Adjustment			0	0	0	0	0	0	0	0	0			
591	Investment Tax Credit			0	0	0	0	0	0	0	0	0			
592	Deferred Income Taxes - Liberalized Depr.			(26)	(24)	(2)	0	0	0	0	0	0			
593															

	A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year			National Fuel Gas Distribution Corporation												
5	M.E./Customer Component			New York Division												
6	Peak			Cost of Service Study - Total Company												
7	Proposed Rates			Proposed Rates												
8				Twelve Months Ending December 31, 2008												
9				Billing and Payment Service												
10																
11				FERC												
12	BILLING FUNCTION			Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Coden		
594	Summary															
595	Utility Operating Income															
596	Total Operating Revenue			13,192,629	12,379,642	796,220	11,684	2,550	1,491	764	277	1				
597	Operating Income Deductions															
598	O&M Expenses															
599	Demand			0	0	0	0	0	0	0	0	0	0	0	0	
600	Customer			4,016,296	3,710,908	296,941	6,671	959	469	230	88	30				
601	Commodity			0	0	0	0	0	0	0	0	0	0	0	0	
602	Revenue			403,379	391,043	11,536	259	37	289	142	54	19				
603	Total O&M Expense			4,419,675	4,101,951	308,477	6,930	996	758	372	142	49				
604	Depreciation Expense															
605	Demand			0	0	0	0	0	0	0	0	0	0	0	0	
606	Customer			6,891	6,368	509	11	2	1	0	0	0	0	0	0	
607	Commodity			0	0	0	0	0	0	0	0	0	0	0	0	
608	Revenue			0	0	0	0	0	0	0	0	0	0	0	0	
609	Total Depreciation Expense			6,891	6,368	509	11	2	1	0	0	0	0	0	0	
610	Negative Net Salvage			0	0	0	0	0	0	0	0	0	0	0	0	
611	Taxes Other Than Income															
612	Demand			0	0	0	0	0	0	0	0	0	0	0	0	
613	Customer			162	151	11	0	0	0	0	0	0	0	0	0	
614	Commodity			0	0	0	0	0	0	0	0	0	0	0	0	
615	Revenue			0	0	0	0	0	0	0	0	0	0	0	0	
616	Total Taxes Other Than Income			162	151	11	0	0	0	0	0	0	0	0	0	
617	Federal/State Income Taxes			3,488,744	3,291,950	193,815	1,881	617	291	156	53	(19)				
618	Investment Tax Credit			0	0	0	0	0	0	0	0	0	0	0	0	
619	Deferred Income Taxes - Liberalized Depr.			(26)	(24)	(2)	0	0	0	0	0	0	0	0	0	
620	Total Operating Revenue Deductions			7,915,446	7,400,396	502,810	8,822	1,615	1,050	528	195	30				
621	Utility Operating Income			5,277,183	4,979,246	293,410	2,862	935	441	236	82	(29)				
622	Rate Base															
623	Gas Plant In Service															
624	Demand			0	0	0	0	0	0	0	0	0	0	0	0	
625	Customer			26,989	24,937	1,995	45	6	3	2	1	0	0	0	0	
626	Commodity			0	0	0	0	0	0	0	0	0	0	0	0	
627	Revenue			0	0	0	0	0	0	0	0	0	0	0	0	
628	Total Gas Plant In Service			26,989	24,937	1,995	45	6	3	2	1	0				
629	Accumulated Reserve for Depreciation															
630	Demand			0	0	0	0	0	0	0	0	0	0	0	0	
631	Customer			(5,285)	(4,883)	(391)	(9)	(1)	(1)	0	0	0	0	0	0	
632	Commodity			0	0	0	0	0	0	0	0	0	0	0	0	
633	Revenue			0	0	0	0	0	0	0	0	0	0	0	0	
634	Total Reserve for Depreciation			(5,285)	(4,883)	(391)	(9)	(1)	(1)	0	0	0	0	0	0	
635	Net Plant			21,704	20,054	1,604	36	5	2	2	1	0				

A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year														
5	M/E/Customer Component														
6	Peak														
7	Proposed Rates														
8															
9															
10															
11															
12	BILLING FUNCTION		FERC	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen		
636	Working Capital				0	0	0	0	0	0	0	0	0	0	0
637	Demand				0	0	0	0	0	0	0	0	0	0	0
638	Customer				497,565	459,733	36,787	828	119	58	28	11	3		
639	Commodity				0	0	0	0	0	0	0	0	0	0	0
640	Revenue				49,973	48,444	1,429	32	5	36	18	7	2		
641	Total Working Capital				547,538	508,177	38,216	858	124	94	46	18	5		
642	Other				0	0	0	0	0	0	0	0	0	0	0
643	Deferred Income Taxes														
644	Demand				0	0	0	0	0	0	0	0	0	0	0
645	Customer				(106)	(98)	(8)	0	0	0	0	0	0	0	0
646	Commodity				0	0	0	0	0	0	0	0	0	0	0
647	Revenue				0	0	0	0	0	0	0	0	0	0	0
648	Total Deferred Income Taxes				(106)	(98)	(8)	0	0	0	0	0	0	0	0
649	Deferred Income Taxes - ITC														
650	Demand				0	0	0	0	0	0	0	0	0	0	0
651	Customer				(3)	(3)	0	0	0	0	0	0	0	0	0
652	Commodity				0	0	0	0	0	0	0	0	0	0	0
653	Revenue				0	0	0	0	0	0	0	0	0	0	0
654	Total Deferred Income Taxes - ITC				(3)	(3)	0	0	0	0	0	0	0	0	0
655	Deferred NY PSC Assessment				0	0	0	0	0	0	0	0	0	0	0
656	Demand				0	0	0	0	0	0	0	0	0	0	0
657	Customer				0	0	0	0	0	0	0	0	0	0	0
658	Revenue				0	0	0	0	0	0	0	0	0	0	0
659	Total Deferred NY PSC Assessment				0	0	0	0	0	0	0	0	0	0	0
660	Deferred RD&D				0	0	0	0	0	0	0	0	0	0	0
661	Deferred Site Remediation Costs														
662	Demand				0	0	0	0	0	0	0	0	0	0	0
663	Customer				0	0	0	0	0	0	0	0	0	0	0
664	Total Deferred Site Remediation Costs				0	0	0	0	0	0	0	0	0	0	0
665	TRA Impacts - Uncollectibles				0	0	0	0	0	0	0	0	0	0	0
666	Elimination of Reorganization Costs per C27934				0	0	0	0	0	0	0	0	0	0	0
667	Internal Pension Reserve														
668	Demand				0	0	0	0	0	0	0	0	0	0	0
669	Customer				1,240	1,146	92	2	0	0	0	0	0	0	0
670	Commodity				0	0	0	0	0	0	0	0	0	0	0
671	Revenue				0	0	0	0	0	0	0	0	0	0	0
672	Total Internal Pension Reserve				1,240	1,146	92	2	0	0	0	0	0	0	0
673	Earnings Base in Excess of Capitalization														
674	Demand				0	0	0	0	0	0	0	0	0	0	0
675	Customer				660	610	49	1	0	0	0	0	0	0	0
676	Commodity				0	0	0	0	0	0	0	0	0	0	0
677	Revenue				83	61	2	0	0	0	0	0	0	0	0
678	Total Earnings Base in Excess of Capitalization				723	671	51	1	0	0	0	0	0	0	0
679	Net Rate Base				571,096	529,947	39,955	897	129	96	48	19	5		
680															
681	Return Earned				924.0400%	939.5700%	734.3500%	319.0600%	724.8100%	459.3800%	491.6700%	431.5800%	-580.0000%		
682	Unitized Rate of Return				1.000000	1.016807	0.794717	0.345288	0.784392	0.497143	0.532087	0.467058	(0.627678)		
683															
684	END BILLING FUNCTION														

	A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD	
4	Rate Year																National Fuel Gas Distribution Corporation
5	M.E./Customer Component																New York Division
6	Peak																Cost of Service Study - Total Company
7	Proposed Rates																Proposed Rates
8																	Twelve Months Ending December 31, 2008
9																	Bundled Service
10																	
11					FERC												
12	COMPETITIVE ES FUNCTION	Accounts	Classification	Total	SC.1	SC.3	TC.1.1	TC.2.0	TC.3.0	TC.4.0	TC.4.1	Cogen					
13																	
14	Gas Plant in Service	101															
15	Production Plant	325-338	1 Demand	0	0.	0	0	0	0	0	0	0	0	0	0	0	0
16																	
17	Transmission Plant	365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	Transmission Plant	365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19																	
20	Distribution Plant																
21	Land	374.1	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Land Rights	374.2	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Structures & Improvements	375	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Mains (Other)	376	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Mains (>4")	376	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Mains (Remaining)	376	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Compressor Station Equipment	377	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Industrial M&R Station Equipment	385	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	Other	387	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	Land Rights	374.2	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	Mains	376	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	M&R Station Equipment	378	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	Services	380	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	Meters	381	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	Meter Installations	382	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	House Regulators	383	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	House Regulators Installations	384	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	Other	387	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	Total Distribution - Demand			0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	Total Distribution - Customer			0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	Total Distribution			0	0	0	0	0	0	0	0	0	0	0	0	0	0
42																	
43	General Plant	389-399															
44	Demand - Delivery		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	Demand - Supply		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	Customer		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	Commodity		3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	Revenue		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	Total General			0	0	0	0	0	0	0	0	0	0	0	0	0	0
50																	
51	Intangible Plant	301-303															
52	Demand		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	Customer		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	Total Intangible			0	0	0	0	0	0	0	0	0	0	0	0	0	0
55																	
56	Plant in Service Summary																
57	Demand Related		1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	Customer Related		2	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	Commodity Related		3	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	Revenue Related		4	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61																	
62	Total Gas Plant in Service			0	0	0	0	0	0	0	0	0	0	0	0	0	0
63																	

A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	Rate Year											National Fuel Gas Distribution Corporation			
5	M.E./Customer Component											New York Division			
6	Peak											Cost of Service Study - Total Company			
7	Proposed Rates											Proposed Rates			
8												Twelve Months Ending December 31, 2008			
9												Bundled Service			
10															
11															
12	COMPETITIVE ES FUNCTION														
13															
14	Accumulated Reserve for Depreciation											108			
15	Production Plant											325-338			
16												1 Demand			
17												0			
18												0			
19												0			
20												0			
21												0			
22												0			
23												0			
24												0			
25												0			
26												0			
27												0			
28												0			
29												0			
30												0			
31												0			
32												0			
33												0			
34												0			
35												0			
36												0			
37												0			
38												0			
39												0			
40												0			
41												0			
42												0			
43												0			
44												0			
45												0			
46												0			
47												0			
48												0			
49												0			
50												0			
51												0			
52												0			
53												0			
54												0			
55												0			
56												0			
57												0			
58												0			
59												0			
60												0			
61												0			
62												0			
63												0			
64												0			
65												0			
66												0			
67												0			
68												0			
69												0			
70												0			
71												0			
72												0			
73												0			
74												0			
75												0			
76												0			
77												0			
78												0			
79												0			
80												0			
81												0			
82												0			
83												0			
84												0			
85												0			
86												0			
87												0			
88												0			
89												0			
90												0			
91												0			
92												0			
93												0			
94												0			
95												0			
96												0			
97												0			
98												0			
99												0			
100												0			
101												0			
102												0			
103												0			
104												0			
105												0			
106												0			
107												0			
108												0			
109												0			
110												0			
111												0			
112												0			

	A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11																
12	COMPETITIVE ES FUNCTION															
113	Depreciation Expense															
114	Production Plant	325-338	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
115																
116	Transmission Plant	365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
117	Transmission Plant	365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
118																
119	Distribution Plant															
120	Land	374.1	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
121	Land Rights	374.2	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
122	Structures & Improvements	375	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
123	Mains	376	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
124	Mains (Other)	376	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
125	Compressor Station Equipment	377	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
126	Industrial M&R Station Equipment	385	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
127	Other	387	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
128	Land Rights	374.2	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
129	Mains	376	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
130	M&R Station Equipment	378	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
131	Services	380	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
132	Meters	381	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
133	Meter Installations	382	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
134	House Regulators	383	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
135	House Regulators Installations	384	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
136	Other	387	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
137	Total Distribution - Demand			0	0	0	0	0	0	0	0	0	0	0	0	0
138	Total Distribution - Customer			0	0	0	0	0	0	0	0	0	0	0	0	0
139	Total Distribution			0	0	0	0	0	0	0	0	0	0	0	0	0
140																
141	General Plant	389-399														
142	Demand - Delivery		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
143	Demand - Supply		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
144	Customer		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
145	Commodity		3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0	0
146	Revenue		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
147	Total General			0	0	0	0	0	0	0	0	0	0	0	0	0
148																
149	Intangible Plant	301-303														
150	Demand		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
151	Customer		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
152	Total Intangible			0	0	0	0	0	0	0	0	0	0	0	0	0
153																
154	Depreciation Summary															
155	Demand Related		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
156	Customer Related		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
157	Commodity Related		3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0	0
158	Revenue Related		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
159																
160	Total Depreciation Expense			0	0	0	0	0	0	0	0	0	0	0	0	0
161																

A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	Rate Year														National Fuel Gas Distribution Corporation
5	M.E./Customer Component														New York Division
6	Peak														Cost of Service Study - Total Company
7	Proposed Rates														Proposed Rates
8															Twelve Months Ending December 31, 2008
9															Bundled Service
10															
11															
12	COMPETITIVE ES FUNCTION														
182	Working Capital														
163	Cash														
164	1/8 O&M calculation		3	Commodity	0	0	0	0	0	0	0	0	0	0	0
165	1/8 O&M calculation		1	Demand	0	0	0	0	0	0	0	0	0	0	0
166	1/8 O&M calculation		2	Customer	0	0	0	0	0	0	0	0	0	0	0
167	1/8 O&M calculation		4	Revenue	0	0	0	0	0	0	0	0	0	0	0
168	Total Cash Working Capital				0	0	0	0	0	0	0	0	0	0	0
169	Prepayments														
170	Taxes - Demand		1	Demand	0	0	0	0	0	0	0	0	0	0	0
171	Taxes - Customer		2	Customer	0	0	0	0	0	0	0	0	0	0	0
172	Taxes - Commodity		3	Commodity	0	0	0	0	0	0	0	0	0	0	0
173	Other Insurance - Demand		1	Demand	0	0	0	0	0	0	0	0	0	0	0
174	Other Insurance - Customer		2	Customer	0	0	0	0	0	0	0	0	0	0	0
175	Other Insurance - Revenue		4	Revenue	0	0	0	0	0	0	0	0	0	0	0
176	AGA Dues - Demand		1	Demand	0	0	0	0	0	0	0	0	0	0	0
177	AGA Dues - Customer		2	Customer	0	0	0	0	0	0	0	0	0	0	0
178	AGA Dues - Revenue		4	Revenue	0	0	0	0	0	0	0	0	0	0	0
179	Total Prepayments				0	0	0	0	0	0	0	0	0	0	0
180	Material & Supplies														
181	Valves		1	Demand	0	0	0	0	0	0	0	0	0	0	0
182	Valves		2	Customer	0	0	0	0	0	0	0	0	0	0	0
183	Regulators - Dom & Ind.		1	Demand	0	0	0	0	0	0	0	0	0	0	0
184	Meter & Service Risers		2	Customer	0	0	0	0	0	0	0	0	0	0	0
185	Pipe - Services & Mains		1	Demand	0	0	0	0	0	0	0	0	0	0	0
186	Pipe - Services & Mains		2	Customer	0	0	0	0	0	0	0	0	0	0	0
187	Total Material & Supplies				0	0	0	0	0	0	0	0	0	0	0
188	Gas Storage Inventory		1	Demand	0	0	0	0	0	0	0	0	0	0	0
189	Summary of Working Capital														
190	Demand				0	0	0	0	0	0	0	0	0	0	0
191	Customer				0	0	0	0	0	0	0	0	0	0	0
192	Commodity				0	0	0	0	0	0	0	0	0	0	0
193	Revenue				0	0	0	0	0	0	0	0	0	0	0
194	Total Working Capital				0	0	0	0	0	0	0	0	0	0	0
195															
196	Other		2	Customer	0	0	0	0	0	0	0	0	0	0	0
197	Deferred Income Taxes - Demand		1	Demand	0	0	0	0	0	0	0	0	0	0	0
198	Deferred Income Taxes - Customer		2	Customer	0	0	0	0	0	0	0	0	0	0	0
199	Deferred Income Taxes - Commodity		3	Commodity	0	0	0	0	0	0	0	0	0	0	0
200	Deferred Income Taxes - Revenue		4	Revenue	0	0	0	0	0	0	0	0	0	0	0
201	Deferred Income Taxes - ITC Demand		1	Demand	0	0	0	0	0	0	0	0	0	0	0
202	Deferred Income Taxes - ITC Customer		2	Customer	0	0	0	0	0	0	0	0	0	0	0
203	Deferred Income Taxes - ITC Commodity		3	Commodity	0	0	0	0	0	0	0	0	0	0	0
204	Deferred Income Taxes - ITC Revenue		4	Revenue	0	0	0	0	0	0	0	0	0	0	0
205	Deferred NY PSC Assessment - Demand		1	Demand	0	0	0	0	0	0	0	0	0	0	0
206	Deferred NY PSC Assessment - Customer		2	Customer	0	0	0	0	0	0	0	0	0	0	0
207	Deferred NY PSC Assessment - Revenue		4	Revenue	0	0	0	0	0	0	0	0	0	0	0
208	Deferred RD&D		2	Customer	0	0	0	0	0	0	0	0	0	0	0
209	Deferred Site Remediation Costs - Demand		1	Demand	0	0	0	0	0	0	0	0	0	0	0
210	Deferred Site Remediation Costs - Customer		2	Customer	0	0	0	0	0	0	0	0	0	0	0
211	TRA Impacts - Uncollectibles		4	Revenue	0	0	0	0	0	0	0	0	0	0	0
212	Elimination of Reorganization Costs per C27934		2	Customer	0	0	0	0	0	0	0	0	0	0	0
213	Internal Pension Reserve - Demand		1	Demand	0	0	0	0	0	0	0	0	0	0	0
214	Internal Pension Reserve - Customer		2	Customer	0	0	0	0	0	0	0	0	0	0	0
215	Internal Pension Reserve - Commodity		3	Commodity	0	0	0	0	0	0	0	0	0	0	0
216	Internal Pension Reserve - Revenue		4	Revenue	0	0	0	0	0	0	0	0	0	0	0
217	Earnings Base in Excess of Capitalization - Demand		1	Demand	0	0	0	0	0	0	0	0	0	0	0
218	Earnings Base in Excess of Capitalization - Customer		2	Customer	0	0	0	0	0	0	0	0	0	0	0
219	Earnings Base in Excess of Capitalization - Commodity		3	Commodity	0	0	0	0	0	0	0	0	0	0	0
220	Earnings Base in Excess of Capitalization - Revenue		4	Revenue	0	0	0	0	0	0	0	0	0	0	0
221															
222															

	A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	Rate Year			National Fuel Gas Distribution Corporation												
5	M.E./Customer Component			New York Division												
6	Peak			Cost of Service Study - Total Company												
7	Proposed Rates			Proposed Rates												
8				Twelve Months Ending December 31, 2008												
9				Bundled Service												
10																
11																
12	COMPETITIVE ES FUNCTION			<u>FERC</u>	<u>Classification</u>	<u>Total</u>	<u>SC 1</u>	<u>SC 3</u>	<u>TC 1.1</u>	<u>TC 2.0</u>	<u>TC 3.0</u>	<u>TC 4.0</u>	<u>TC 4.1</u>	<u>Cogen</u>		
223	Operating Revenues			400												
224	Revenues - Supply Function			480-481, 489		0	0	0	0	0	0	0	0	0	0	0
225	Revenues - Delivery Function					0	0	0	0	0	0	0	0	0	0	0
226	Revenues - Billing Function					0	0	0	0	0	0	0	0	0	0	0
227	Other Operating Revenues															
228	Late Payment Charges - Supply			487		0	0	0	0	0	0	0	0	0	0	0
229	Late Payment Charges - Delivery			487		0	0	0	0	0	0	0	0	0	0	0
230	Late Payment Charges - Billing			487		0	0	0	0	0	0	0	0	0	0	0
231	Bill Insert Revenues			495		0	0	0	0	0	0	0	0	0	0	0
232	Misc. Other Revenue			495		0	0	0	0	0	0	0	0	0	0	0
233	Sale of Inventory Materials			495		0	0	0	0	0	0	0	0	0	0	0
234	Sales Tax			495	1 Demand	0	0	0	0	0	0	0	0	0	0	0
235	Sales Tax			495	2 Customer	0	0	0	0	0	0	0	0	0	0	0
236	Sales Tax			495	3 Commodity	0	0	0	0	0	0	0	0	0	0	0
237	Sales Tax			495	4 Revenue	0	0	0	0	0	0	0	0	0	0	0
238	Total Other Operating Revenue					0	0	0	0	0	0	0	0	0	0	0
239																
240	Total Operating Revenue					0	0	0	0	0	0	0	0	0	0	0
241																

A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	Rate Year														National Fuel Gas Distribution Corporation
5	M.E./Customer Component														New York Division
6	Peak														Cost of Service Study - Total Company
7	Proposed Rates														Proposed Rates
8															Twelve Months Ending December 31, 2008
9															Bundled Service
10															
11				FERC											
12	COMPETITIVE ES FUNCTION		Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen		
242	Direct Labor Expense		401,402												
243	Natural Gas Production		750-769	1 Demand	0	0	0	0	0	0	0	0	0	0	0
244															
245	Other Gas Supply		807.1-813	3 Commodity	0	0	0	0	0	0	0	0	0	0	0
246															
247	Transmission		850-867	1 Demand	0	0	0	0	0	0	0	0	0	0	0
248															
249	Distribution														
250	Load Dispatching		871	1 Demand	0	0	0	0	0	0	0	0	0	0	0
251	Mains & Services		874	1 Demand	0	0	0	0	0	0	0	0	0	0	0
252	Structures & Improvements		886	1 Demand	0	0	0	0	0	0	0	0	0	0	0
253	Mains Maintenance		887	1 Demand	0	0	0	0	0	0	0	0	0	0	0
254	Services Maintenance		887	1 Demand	0	0	0	0	0	0	0	0	0	0	0
255	Compressor Station Equip Maint		888	1 Demand	0	0	0	0	0	0	0	0	0	0	0
256	Compressor Station Equipment		872,888	1 Demand	0	0	0	0	0	0	0	0	0	0	0
257	Meas. & Regulator - General		875,889	1 Demand	0	0	0	0	0	0	0	0	0	0	0
258	Meas. & Regulator - Industrial		876,890	1 Demand	0	0	0	0	0	0	0	0	0	0	0
259	Meas. & Regulator - City		877,891	1 Demand	0	0	0	0	0	0	0	0	0	0	0
260	Maint of Other Equipment		894	1 Demand	0	0	0	0	0	0	0	0	0	0	0
261	Supervision & Engineering		870,885	1 Demand	0	0	0	0	0	0	0	0	0	0	0
262	Other Distribution Expense		880	1 Demand	0	0	0	0	0	0	0	0	0	0	0
263	Mains & Services		874	2 Customer	0	0	0	0	0	0	0	0	0	0	0
264	Mains Maintenance		887	2 Customer	0	0	0	0	0	0	0	0	0	0	0
265	Services Maintenance		887	2 Customer	0	0	0	0	0	0	0	0	0	0	0
266	Meters & House Regulators		878,893	2 Customer	0	0	0	0	0	0	0	0	0	0	0
267	Customer Installations			2 Customer	0	0	0	0	0	0	0	0	0	0	0
268	Maint of Other Equipment		894	2 Customer	0	0	0	0	0	0	0	0	0	0	0
269	Supervision & Engineering		870,885	2 Customer	0	0	0	0	0	0	0	0	0	0	0
270	Other Distribution Expense		880	2 Customer	0	0	0	0	0	0	0	0	0	0	0
271	Total Distribution - Demand				0	0	0	0	0	0	0	0	0	0	0
272	Total Distribution - Customer				0	0	0	0	0	0	0	0	0	0	0
273	Total Distribution				0	0	0	0	0	0	0	0	0	0	0
274															
275	Customer Accounts														
276	Meter Reading		902	2 Customer	0	0	0	0	0	0	0	0	0	0	0
277	Customer Record & Collections		903	2 Customer	0	0	0	0	0	0	0	0	0	0	0
278	Customer Record & Collections		903	4 Revenue	0	0	0	0	0	0	0	0	0	0	0
279	Miscellaneous Customer Accounts		905	2 Customer	0	0	0	0	0	0	0	0	0	0	0
280	Supervision		901	2 Customer	0	0	0	0	0	0	0	0	0	0	0
281	Supervision		901	4 Revenue	0	0	0	0	0	0	0	0	0	0	0
282	Total Customer Accounts - Customer				0	0	0	0	0	0	0	0	0	0	0
283	Total Customer Accounts - Revenue				0	0	0	0	0	0	0	0	0	0	0
284	Total Customer Accounts				0	0	0	0	0	0	0	0	0	0	0
285															
286	Customer Service		909-913												
287	Customer Service			2 Customer	0	0	0	0	0	0	0	0	0	0	0
288	Transportation Administration			2 Customer	0	0	0	0	0	0	0	0	0	0	0
289	Total Customer Service				0	0	0	0	0	0	0	0	0	0	0
290															
291	Summary of Direct Labor Expense														
292	Demand				0	0	0	0	0	0	0	0	0	0	0
293	Customer				0	0	0	0	0	0	0	0	0	0	0
294	Commodity				0	0	0	0	0	0	0	0	0	0	0
295	Revenue				0	0	0	0	0	0	0	0	0	0	0
296															
297	Total Direct Labor Expense				0	0	0	0	0	0	0	0	0	0	0
298															

	A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	Rate Year													National Fuel Gas Distribution Corporation		
5	M.E./Customer Component													New York Division		
6	Peak													Cost of Service Study - Total Company		
7	Proposed Rates													Proposed Rates		
8														Twelve Months Ending December 31, 2008		
9														Bundled Service		
10																
11																
12	COMPETITIVE ES FUNCTION			FERC Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen		
299	Operation and Maintenance Expense			401, 402												
300	Natural Gas Production			750-769	1 Demand	0	0	0	0	0	0	0	0	0	0	0
301																
302	Purchase Gas Expense - Supply			401.999	3 Commodity	0	0	0	0	0	0	0	0	0	0	0
303	Purchase Gas Expense - Delivery			401.999	3 Commodity	0	0	0	0	0	0	0	0	0	0	0
304	Other Gas Supply Expense - Supply			807.1-813	3 Commodity	0	0	0	0	0	0	0	0	0	0	0
305	Other Gas Supply Expense - Delivery			807.1-813	3 Commodity	0	0	0	0	0	0	0	0	0	0	0
306	Gas for Utility Operation			807.1-813	3 Commodity	0	0	0	0	0	0	0	0	0	0	0
307	Total Other Gas Supply					0	0	0	0	0	0	0	0	0	0	0
308																
309	Transmission			850-867	1 Demand	0	0	0	0	0	0	0	0	0	0	0
310																
311	Distribution															
312	Load Dispatching			871	1 Demand	0	0	0	0	0	0	0	0	0	0	0
313	Compressor Station Equipment			872	1 Demand	0	0	0	0	0	0	0	0	0	0	0
314	Mains & Services			874	1 Demand	0	0	0	0	0	0	0	0	0	0	0
315	Structures & Improvements			886	1 Demand	0	0	0	0	0	0	0	0	0	0	0
316	Mains Maintenance			887	1 Demand	0	0	0	0	0	0	0	0	0	0	0
317	Compressor Station Equip Maint			888	1 Demand	0	0	0	0	0	0	0	0	0	0	0
318	Maint of Other Equipment			894	1 Demand	0	0	0	0	0	0	0	0	0	0	0
319	Meas. & Regulator - General			875,889	1 Demand	0	0	0	0	0	0	0	0	0	0	0
320	Meas. & Regulator - Industrial			876,890	1 Demand	0	0	0	0	0	0	0	0	0	0	0
321	Meas. & Regulator - City			877,891	1 Demand	0	0	0	0	0	0	0	0	0	0	0
322	Services Maintenance			892,892.10	1 Demand	0	0	0	0	0	0	0	0	0	0	0
323	Supervision & Engineering			870,885	1 Demand	0	0	0	0	0	0	0	0	0	0	0
324	Rents			881	1 Demand	0	0	0	0	0	0	0	0	0	0	0
325	Other Distribution Expense			880	1 Demand	0	0	0	0	0	0	0	0	0	0	0
326	Mains & Services			874	2 Customer	0	0	0	0	0	0	0	0	0	0	0
327	Customer Installations			879	2 Customer	0	0	0	0	0	0	0	0	0	0	0
328	Mains Maintenance			887	2 Customer	0	0	0	0	0	0	0	0	0	0	0
329	Maint of Other Equipment			894	2 Customer	0	0	0	0	0	0	0	0	0	0	0
330	Meters & House Regulators			878,893	2 Customer	0	0	0	0	0	0	0	0	0	0	0
331	Services Maintenance			893,893.10	2 Customer	0	0	0	0	0	0	0	0	0	0	0
332	Supervision & Engineering			870,885	2 Customer	0	0	0	0	0	0	0	0	0	0	0
333	Rents			881	2 Customer	0	0	0	0	0	0	0	0	0	0	0
334	Other Distribution Expense			880	2 Customer	0	0	0	0	0	0	0	0	0	0	0
335	Total Distribution - Demand					0	0	0	0	0	0	0	0	0	0	0
336	Total Distribution - Customer					0	0	0	0	0	0	0	0	0	0	0
337	Total Distribution					0	0	0	0	0	0	0	0	0	0	0
338																
339	Customer Accounts															
340	Meter Reading			902	2 Customer	0	0	0	0	0	0	0	0	0	0	0
341	Customer Record & Collections			903	2 Customer	0	0	0	0	0	0	0	0	0	0	0
342	Customer Record & Collections			903	4 Revenue	0	0	0	0	0	0	0	0	0	0	0
343	Uncollectible Accounts - Supply			904	4 Revenue	0	0	0	0	0	0	0	0	0	0	0
344	Uncollectible Accounts - Delivery			904	4 Revenue	0	0	0	0	0	0	0	0	0	0	0
345	Uncollectible Accounts - Billing			904	4 Revenue	0	0	0	0	0	0	0	0	0	0	0
346	Miscellaneous Customer Accounts			905	2 Customer	0	0	0	0	0	0	0	0	0	0	0
347	Supervision			901	2 Customer	0	0	0	0	0	0	0	0	0	0	0
348	Supervision			901	4 Revenue	0	0	0	0	0	0	0	0	0	0	0
349	Total Customer Accounts - Customer					0	0	0	0	0	0	0	0	0	0	0
350	Total Customer Accounts - Revenue					0	0	0	0	0	0	0	0	0	0	0
351	Total Customer Accounts					0	0	0	0	0	0	0	0	0	0	0
352																
353	Customer Service			909-913												
354	Customer Service				2 Customer	0	0	0	0	0	0	0	0	0	0	0
355	Transportation Administration				2 Customer	0	0	0	0	0	0	0	0	0	0	0
356	Total Customer Service					0	0	0	0	0	0	0	0	0	0	0
357																
358	Sales Promotion				2 Customer	0	0	0	0	0	0	0	0	0	0	0
359																

Exhibit 1 (RMFA-1)
 Schedule 1
 Workpaper
 Competitive ES Bundled
 Page 7

A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	Rate Year											National Fuel Gas Distribution Corporation			
5	M.E./Customer Component											New York Division			
6	Peak											Cost of Service Study - Total Company			
7	Proposed Rates											Proposed Rates			
8												Twelve Months Ending December 31, 2008			
9												Bundled Service			
10															
11															
12	COMPETITIVE ES FUNCTION		FERC	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	CoGen		
13	Administrative & General Expenses		Accounts												
14	A&G Salaries		920												
15	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	
16	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	
17	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	
18	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	
19	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	
20	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	
21	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	
22	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	
23	Corporate Management - O&M		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	
24	Total A&G Salaries			0	0	0	0	0	0	0	0	0	0	0	
25	Office Supplies & Expenses		921												
26	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	
27	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	
28	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	
29	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	
30	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	
31	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	
32	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	
33	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	
34	Corporate Management - O&M		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	
35	Total Outside Services			0	0	0	0	0	0	0	0	0	0	0	
36	Administrative Exp. Transferred - Credit		922												
37	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	
38	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	
39	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	
40	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	
41	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	
42	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	
43	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	
44	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	
45	Corporate Management - O&M		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	
46	Total Administrative Exp. Transferred - Credit			0	0	0	0	0	0	0	0	0	0	0	
47	Outside Services Employed		923												
48	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	
49	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	
50	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	
51	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	
52	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	
53	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	
54	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	
55	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	
56	Corporate Management - O&M		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	
57	Total Outside Services Employed			0	0	0	0	0	0	0	0	0	0	0	
58	Property Insurance		924												
59	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	
60	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	
61	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	
62	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	
63	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	
64	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	
65	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	
66	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	
67	Corporate Management - O&M		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	
68	Total Property Insurance			0	0	0	0	0	0	0	0	0	0	0	

A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD							
4	Rate Year											National Fuel Gas Distribution Corporation										
5	M.E./Customer Component											New York Division										
6	Peak											Cost of Service Study - Total Company										
7	Proposed Rates											Proposed Rates										
8												Twelve Months Ending December 31, 2008										
9												Bundled Service										
10																						
11												FERC										
12	COMPETITIVE ES FUNCTION											Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Co-gen
421	Injuries & Damages											925										
422	Corporate Management - Non O&M											1 Demand	0	0	0	0	0	0	0	0	0	0
423	Corporate Management - O&M											1 Demand	0	0	0	0	0	0	0	0	0	0
424	Consumer Services											1 Demand	0	0	0	0	0	0	0	0	0	0
425	Operations, Engineering, & Mechanical											1 Demand	0	0	0	0	0	0	0	0	0	0
426	Corporate Management - Non O&M											2 Customer	0	0	0	0	0	0	0	0	0	0
427	Corporate Management - O&M											2 Customer	0	0	0	0	0	0	0	0	0	0
428	Consumer Services											2 Customer	0	0	0	0	0	0	0	0	0	0
429	Operations, Engineering, & Mechanical											2 Customer	0	0	0	0	0	0	0	0	0	0
430	Corporate Management - O&M											4 Revenue	0	0	0	0	0	0	0	0	0	0
431	Total Injuries & Damages												0	0	0	0	0	0	0	0	0	0
432																						
433	Employee Pension & Benefits											926										
434	Corporate Management - Non O&M											1 Demand	0	0	0	0	0	0	0	0	0	0
435	Corporate Management - O&M											1 Demand	0	0	0	0	0	0	0	0	0	0
436	Consumer Services											1 Demand	0	0	0	0	0	0	0	0	0	0
437	Operations, Engineering, & Mechanical											1 Demand	0	0	0	0	0	0	0	0	0	0
438	Corporate Management - Non O&M											2 Customer	0	0	0	0	0	0	0	0	0	0
439	Corporate Management - O&M											2 Customer	0	0	0	0	0	0	0	0	0	0
440	Consumer Services											2 Customer	0	0	0	0	0	0	0	0	0	0
441	Operations, Engineering, & Mechanical											2 Customer	0	0	0	0	0	0	0	0	0	0
442	Corporate Management - O&M											4 Revenue	0	0	0	0	0	0	0	0	0	0
443	Total Employee Pension & Benefits												0	0	0	0	0	0	0	0	0	0
444																						
445	Franchise Requirement											927										
446	Corporate Management - Non O&M											1 Demand	0	0	0	0	0	0	0	0	0	0
447	Corporate Management - O&M											1 Demand	0	0	0	0	0	0	0	0	0	0
448	Consumer Services											1 Demand	0	0	0	0	0	0	0	0	0	0
449	Operations, Engineering, & Mechanical											1 Demand	0	0	0	0	0	0	0	0	0	0
450	Corporate Management - Non O&M											2 Customer	0	0	0	0	0	0	0	0	0	0
451	Corporate Management - O&M											2 Customer	0	0	0	0	0	0	0	0	0	0
452	Consumer Services											2 Customer	0	0	0	0	0	0	0	0	0	0
453	Operations, Engineering, & Mechanical											2 Customer	0	0	0	0	0	0	0	0	0	0
454	Corporate Management - O&M											4 Revenue	0	0	0	0	0	0	0	0	0	0
455	Total Franchise Requirement												0	0	0	0	0	0	0	0	0	0
456																						
457	Regulatory Commission Expenses											928										
458	Corporate Management - Non O&M											1 Demand	0	0	0	0	0	0	0	0	0	0
459	Corporate Management - O&M											1 Demand	0	0	0	0	0	0	0	0	0	0
460	Consumer Services											1 Demand	0	0	0	0	0	0	0	0	0	0
461	Operations, Engineering, & Mechanical											1 Demand	0	0	0	0	0	0	0	0	0	0
462	Corporate Management - Non O&M											2 Customer	0	0	0	0	0	0	0	0	0	0
463	Corporate Management - O&M											2 Customer	0	0	0	0	0	0	0	0	0	0
464	Consumer Services											2 Customer	0	0	0	0	0	0	0	0	0	0
465	Operations, Engineering, & Mechanical											2 Customer	0	0	0	0	0	0	0	0	0	0
466	Corporate Management - O&M											4 Revenue	0	0	0	0	0	0	0	0	0	0
467	Total Regulatory Expenses												0	0	0	0	0	0	0	0	0	0
468																						
469	Miscellaneous General Expenses											930.2										
470	Corporate Management - Non O&M											1 Demand	0	0	0	0	0	0	0	0	0	0
471	Corporate Management - O&M											1 Demand	0	0	0	0	0	0	0	0	0	0
472	Consumer Services											1 Demand	0	0	0	0	0	0	0	0	0	0
473	Operations, Engineering, & Mechanical											1 Demand	0	0	0	0	0	0	0	0	0	0
474	Corporate Management - Non O&M											2 Customer	0	0	0	0	0	0	0	0	0	0
475	Corporate Management - O&M											2 Customer	0	0	0	0	0	0	0	0	0	0
476	Consumer Services											2 Customer	0	0	0	0	0	0	0	0	0	0
477	Operations, Engineering, & Mechanical											2 Customer	0	0	0	0	0	0	0	0	0	0
478	Corporate Management - O&M											4 Revenue	0	0	0	0	0	0	0	0	0	0
479	Total Miscellaneous General Expenses												0	0	0	0	0	0	0	0	0	0
480																						

Exhibit (RMF-A-1)
 Schedule 1
 Worksheet
 Competitive ES Bundled
 Page 9

	A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	Rate Year			National Fuel Gas Distribution Corporation												
5	M.E./Customer Component			New York Division												
6	Peak			Cost of Service Study - Total Company												
7	Proposed Rates			Proposed Rates												
8				Twelve Months Ending December 31, 2008												
9				Bundled Service												
10																
11				FERC												
12	COMPETITIVE ES FUNCTION			Accounts	Classification	Total	SC.1	SC.3	TC.1.1	TC.2.0	TC.3.0	TC.4.0	TC.4.1	Cogen		
521	Taxes Other Than Income															
522	Federal															
523	FICA															
524	Demand	1	Demand	0	0	0	0	0	0	0	0	0	0	0	0	
525	Customer	2	Customer	0	0	0	0	0	0	0	0	0	0	0	0	
526	Commodity	3	Commodity	0	0	0	0	0	0	0	0	0	0	0	0	
527	Revenue	4	Revenue	0	0	0	0	0	0	0	0	0	0	0	0	
528	Total FICA			0	0	0	0	0	0	0	0	0	0	0	0	
529	Unemployment Compensation															
530	Demand	1	Demand	0	0	0	0	0	0	0	0	0	0	0	0	
531	Customer	2	Customer	0	0	0	0	0	0	0	0	0	0	0	0	
532	Commodity	3	Commodity	0	0	0	0	0	0	0	0	0	0	0	0	
533	Revenue	4	Revenue	0	0	0	0	0	0	0	0	0	0	0	0	
534	Total Unemployment Compensation			0	0	0	0	0	0	0	0	0	0	0	0	
535	Total Federal			0	0	0	0	0	0	0	0	0	0	0	0	
536	New York															
537	Unemployment Insurance															
538	Demand	1	Demand	0	0	0	0	0	0	0	0	0	0	0	0	
539	Customer	2	Customer	0	0	0	0	0	0	0	0	0	0	0	0	
540	Commodity	3	Commodity	0	0	0	0	0	0	0	0	0	0	0	0	
541	Revenue	4	Revenue	0	0	0	0	0	0	0	0	0	0	0	0	
542	Total Unemployment Insurance			0	0	0	0	0	0	0	0	0	0	0	0	
543	Miscellaneous - Insurance Premium Tax															
544	Demand	1	Demand	0	0	0	0	0	0	0	0	0	0	0	0	
545	Customer	2	Customer	0	0	0	0	0	0	0	0	0	0	0	0	
546	Revenue	4	Revenue	0	0	0	0	0	0	0	0	0	0	0	0	
547	Total Miscellaneous - Insurance Premium Tax			0	0	0	0	0	0	0	0	0	0	0	0	
548	Property Tax															
549	Demand	1	Demand	0	0	0	0	0	0	0	0	0	0	0	0	
550	Customer	2	Customer	0	0	0	0	0	0	0	0	0	0	0	0	
551	Commodity	3	Commodity	0	0	0	0	0	0	0	0	0	0	0	0	
552	Revenue	4	Revenue	0	0	0	0	0	0	0	0	0	0	0	0	
553	Total Property Tax			0	0	0	0	0	0	0	0	0	0	0	0	
554	Sales Tax Company Use															
555	Demand	1	Demand	0	0	0	0	0	0	0	0	0	0	0	0	
556	Customer	2	Customer	0	0	0	0	0	0	0	0	0	0	0	0	
557	Revenue	4	Revenue	0	0	0	0	0	0	0	0	0	0	0	0	
558	Total Sales Tax Company Use			0	0	0	0	0	0	0	0	0	0	0	0	
559	Total New York			0	0	0	0	0	0	0	0	0	0	0	0	
560	Summary of Taxes Other Than Income															
561	Demand			0	0	0	0	0	0	0	0	0	0	0	0	
562	Customer			0	0	0	0	0	0	0	0	0	0	0	0	
563	Commodity			0	0	0	0	0	0	0	0	0	0	0	0	
564	Revenue			0	0	0	0	0	0	0	0	0	0	0	0	
565	Total Taxes Other Than Income			0	0	0	0	0	0	0	0	0	0	0	0	
566																

A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	Rate Year											National Fuel Gas Distribution Corporation			
5	M.E./Customer Component											New York Division			
6	Peak											Cost of Service Study - Total Company			
7	Proposed Rates											Proposed Rates			
8												Twelve Months Ending December 31, 2008			
9												Bundled Service			
10															
11															
12	COMPETITIVE ES FUNCTION		<u>FERC Accounts</u>	<u>Classification</u>	<u>Total</u>	<u>SC 1</u>	<u>SC 3</u>	<u>TC 1.1</u>	<u>TC 2.0</u>	<u>TC 3.0</u>	<u>TC 4.0</u>	<u>TC 4.1</u>	<u>Coden</u>		
567	Federal/State Income Tax		409												
568	Operating Revenue				0	0	0	0	0	0	0	0	0		
569	Operating Deductions														
570	O&M Expenses		401,402		0	0	0	0	0	0	0	0	0		
571	Depreciation Expense		403		0	0	0	0	0	0	0	0	0		
572	Taxes Other Than Income		408		0	0	0	0	0	0	0	0	0		
573	Negative Net Salvage				0	0	0	0	0	0	0	0	0		
574	Total Operating Deductions				0	0	0	0	0	0	0	0	0		
575	Operating Income Before Income Taxes				0	0	0	0	0	0	0	0	0		
576	Adjustments for Tax Purposes														
577	Interest Charges				0	0	0	0	0	0	0	0	0		
578	Cost of Retiring Property				0	0	0	0	0	0	0	0	0		
579	Additional State Income Tax Depr.				0	0	0	0	0	0	0	0	0		
580	Meals/Entertainment				0	0	0	0	0	0	0	0	0		
581	Contributions in Aid of Construction				0	0	0	0	0	0	0	0	0		
582	Bad Debts - Net				0	0	0	0	0	0	0	0	0		
583	Capitalized Overheads				0	0	0	0	0	0	0	0	0		
584	Total Adjustments for Tax Purposes				0	0	0	0	0	0	0	0	0		
585	New York Taxable Income				0	0	0	0	0	0	0	0	0		
586	Total State Income Tax @		7.50%		0	0	0	0	0	0	0	0	0		
587	FIT Adjustments				0	0	0	0	0	0	0	0	0		
588	Federal Taxable Income				0	0	0	0	0	0	0	0	0		
589	Total Federal Income Tax @		35.00%		0	0	0	0	0	0	0	0	0		
590	Other Tax Adjustment				0	0	0	0	0	0	0	0	0		
591	Investment Tax Credit				0	0	0	0	0	0	0	0	0		
592	Deferred Income Taxes - Liberalized Depr.				0	0	0	0	0	0	0	0	0		
593															

	A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD			
4	Rate Year											National Fuel Gas Distribution Corporation							
5	M.E./Customer Component											New York Division							
6	Peak											Cost of Service Study - Total Company							
7	Proposed Rates											Proposed Rates							
8												Twelve Months Ending December 31, 2008							
9												Bundled Service							
10																			
11																			
12	COMPETITIVE ES FUNCTION																		
594	Summary																		
595	Utility Operating Income																		
596	Total Operating Revenue											0	0	0	0	0	0	0	0
597	Operating Income Deductions																		
598	O&M Expenses																		
599	Demand											0	0	0	0	0	0	0	0
600	Customer											0	0	0	0	0	0	0	0
601	Commodity											0	0	0	0	0	0	0	0
602	Revenue											0	0	0	0	0	0	0	0
603	Total O&M Expense											0	0	0	0	0	0	0	0
604	Depreciation Expense																		
605	Demand											0	0	0	0	0	0	0	0
606	Customer											0	0	0	0	0	0	0	0
607	Commodity											0	0	0	0	0	0	0	0
608	Revenue											0	0	0	0	0	0	0	0
609	Total Depreciation Expense											0	0	0	0	0	0	0	0
610	Negative Net Salvage											0	0	0	0	0	0	0	0
611	Taxes Other Than Income																		
612	Demand											0	0	0	0	0	0	0	0
613	Customer											0	0	0	0	0	0	0	0
614	Commodity											0	0	0	0	0	0	0	0
615	Revenue											0	0	0	0	0	0	0	0
616	Total Taxes Other Than Income											0	0	0	0	0	0	0	0
617	Federal/State Income Taxes											0	0	0	0	0	0	0	0
618	Investment Tax Credit											0	0	0	0	0	0	0	0
619	Deferred Income Taxes - Liberalized Depr.											0	0	0	0	0	0	0	0
620	Total Operating Revenue Deductions											0	0	0	0	0	0	0	0
621	Utility Operating Income											0	0	0	0	0	0	0	0
622	Rate Base																		
623	Gas Plant In Service																		
624	Demand											0	0	0	0	0	0	0	0
625	Customer											0	0	0	0	0	0	0	0
626	Commodity											0	0	0	0	0	0	0	0
627	Revenue											0	0	0	0	0	0	0	0
628	Total Gas Plant In Service											0	0	0	0	0	0	0	0
629	Accumulated Reserve for Depreciation																		
630	Demand											0	0	0	0	0	0	0	0
631	Customer											0	0	0	0	0	0	0	0
632	Commodity											0	0	0	0	0	0	0	0
633	Revenue											0	0	0	0	0	0	0	0
634	Total Reserve for Depreciation											0	0	0	0	0	0	0	0
635	Net Plant											0	0	0	0	0	0	0	0

	A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	Rate Year			National Fuel Gas Distribution Corporation												
5	M.E./Customer Component			New York Division												
6	Peak			Cost of Service Study - Total Company												
7	Proposed Rates			Proposed Rates												
8				Twelve Months Ending December 31, 2008												
9				Bundled Service												
10																
11				FERC												
12	COMPETITIVE ES FUNCTION			<u>Accounts</u>	<u>Classification</u>	<u>Total</u>	<u>SC 1</u>	<u>SC 3</u>	<u>TC 1.1</u>	<u>TC 2.0</u>	<u>TC 3.0</u>	<u>TC 4.0</u>	<u>TC 4.1</u>	<u>CoGen</u>		
636	Working Capital					0	0	0	0	0	0	0	0	0	0	0
637	Demand					0	0	0	0	0	0	0	0	0	0	0
638	Customer					0	0	0	0	0	0	0	0	0	0	0
639	Commodity					0	0	0	0	0	0	0	0	0	0	0
640	Revenue					0	0	0	0	0	0	0	0	0	0	0
641	Total Working Capital					0	0	0	0	0	0	0	0	0	0	0
642	Other					0	0	0	0	0	0	0	0	0	0	0
643	Deferred Income Taxes					0	0	0	0	0	0	0	0	0	0	0
644	Demand					0	0	0	0	0	0	0	0	0	0	0
645	Customer					0	0	0	0	0	0	0	0	0	0	0
646	Commodity					0	0	0	0	0	0	0	0	0	0	0
647	Revenue					0	0	0	0	0	0	0	0	0	0	0
648	Total Deferred Income Taxes					0	0	0	0	0	0	0	0	0	0	0
649	Deferred Income Taxes - ITC					0	0	0	0	0	0	0	0	0	0	0
650	Demand					0	0	0	0	0	0	0	0	0	0	0
651	Customer					0	0	0	0	0	0	0	0	0	0	0
652	Commodity					0	0	0	0	0	0	0	0	0	0	0
653	Revenue					0	0	0	0	0	0	0	0	0	0	0
654	Total Deferred Income Taxes - ITC					0	0	0	0	0	0	0	0	0	0	0
655	Deferred NY PSC Assessment					0	0	0	0	0	0	0	0	0	0	0
656	Demand					0	0	0	0	0	0	0	0	0	0	0
657	Customer					0	0	0	0	0	0	0	0	0	0	0
658	Revenue					0	0	0	0	0	0	0	0	0	0	0
659	Total Deferred NY PSC Assessment					0	0	0	0	0	0	0	0	0	0	0
660	Deferred RD&D					0	0	0	0	0	0	0	0	0	0	0
661	Deferred Site Remediation Costs					0	0	0	0	0	0	0	0	0	0	0
662	Demand					0	0	0	0	0	0	0	0	0	0	0
663	Customer					0	0	0	0	0	0	0	0	0	0	0
664	Total Deferred Site Remediation Costs					0	0	0	0	0	0	0	0	0	0	0
665	TRA Impacts - Uncollectibles					0	0	0	0	0	0	0	0	0	0	0
666	Elimination of Reorganization Costs per C27934					0	0	0	0	0	0	0	0	0	0	0
667	Internal Pension Reserve					0	0	0	0	0	0	0	0	0	0	0
668	Demand					0	0	0	0	0	0	0	0	0	0	0
669	Customer					0	0	0	0	0	0	0	0	0	0	0
670	Commodity					0	0	0	0	0	0	0	0	0	0	0
671	Revenue					0	0	0	0	0	0	0	0	0	0	0
672	Internal Pension Reserve					0	0	0	0	0	0	0	0	0	0	0
673	Earnings Base in Excess of Capitalization					0	0	0	0	0	0	0	0	0	0	0
674	Demand					0	0	0	0	0	0	0	0	0	0	0
675	Customer					0	0	0	0	0	0	0	0	0	0	0
676	Commodity					0	0	0	0	0	0	0	0	0	0	0
677	Revenue					0	0	0	0	0	0	0	0	0	0	0
678	Earnings Base in Excess of Capitalization					0	0	0	0	0	0	0	0	0	0	0
679	Net Rate Base					0	0	0	0	0	0	0	0	0	0	0
680																
681	Return Eamed					0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
682																
683	Unitized Rate of Return					0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
684	END COMPETITIVE ENERGY SERVICES FUNCTION															

	A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	Rate Year			National Fuel Gas Distribution Corporation												
5	M.E./Customer Component			New York Division												
6	Peak			Cost of Service Study - Total Company												
7	Proposed Rates			Proposed Rates												
8				Twelve Months Ending December 31, 2008												
9				Delivery Service												
10																
11				FERC												
12	COMPETITIVE ES FUNCTION			Accounts	Classification	Total	SC.1	SC.3	TC.1.1	TC.2.0	TC.3.0	TC.4.0	TC.4.1	Cogen		
13																
14	Gas Plant in Service			101												
15	Production Plant			325-338	1 Demand	0	0	0	0	0	0	0	0	0	0	
16																
17	Transmission Plant			365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	
18	Transmission Plant			365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	
19																
20	Distribution Plant															
21	Land			374.1	1 Demand	0	0	0	0	0	0	0	0	0	0	
22	Land Rights			374.2	1 Demand	0	0	0	0	0	0	0	0	0	0	
23	Structures & Improvements			375	1 Demand	0	0	0	0	0	0	0	0	0	0	
24	Mains (Other)			376	1 Demand	0	0	0	0	0	0	0	0	0	0	
25	Mains (>4")			376	1 Demand	0	0	0	0	0	0	0	0	0	0	
26	Mains (Remaining)			376	1 Demand	0	0	0	0	0	0	0	0	0	0	
27	Compressor Station Equipment			377	1 Demand	0	0	0	0	0	0	0	0	0	0	
28	Industrial M&R Station Equipment			385	1 Demand	0	0	0	0	0	0	0	0	0	0	
29	Other			387	1 Demand	0	0	0	0	0	0	0	0	0	0	
30	Land Rights			374.2	2 Customer	0	0	0	0	0	0	0	0	0	0	
31	Mains			376	2 Customer	0	0	0	0	0	0	0	0	0	0	
32	M&R Station Equipment			378	2 Customer	0	0	0	0	0	0	0	0	0	0	
33	Services			380	2 Customer	0	0	0	0	0	0	0	0	0	0	
34	Meters			381	2 Customer	0	0	0	0	0	0	0	0	0	0	
35	Meter Installations			382	2 Customer	0	0	0	0	0	0	0	0	0	0	
36	House Regulators			383	2 Customer	0	0	0	0	0	0	0	0	0	0	
37	House Regulators Installations			384	2 Customer	0	0	0	0	0	0	0	0	0	0	
38	Other			387	2 Customer	0	0	0	0	0	0	0	0	0	0	
39	Total Distribution - Demand					0	0	0	0	0	0	0	0	0	0	
40	Total Distribution - Customer					0	0	0	0	0	0	0	0	0	0	
41	Total Distribution					0	0	0	0	0	0	0	0	0	0	
42																
43	General Plant			389-399												
44	Demand - Delivery				1 Demand	0	0	0	0	0	0	0	0	0	0	
45	Demand - Supply				1 Demand	0	0	0	0	0	0	0	0	0	0	
46	Customer				2 Customer	0	0	0	0	0	0	0	0	0	0	
47	Commodity				3 Commodity	0	0	0	0	0	0	0	0	0	0	
48	Revenue				4 Revenue	0	0	0	0	0	0	0	0	0	0	
49	Total General					0	0	0	0	0	0	0	0	0	0	
50																
51	Intangible Plant			301-303												
52	Demand				1 Demand	0	0	0	0	0	0	0	0	0	0	
53	Customer				2 Customer	0	0	0	0	0	0	0	0	0	0	
54	Total Intangible					0	0	0	0	0	0	0	0	0	0	
55																
56	Plant in Service Summary															
57	Demand Related				1	0	0	0	0	0	0	0	0	0	0	
58	Customer Related				2	0	0	0	0	0	0	0	0	0	0	
59	Commodity Related				3	0	0	0	0	0	0	0	0	0	0	
60	Revenue Related				4	0	0	0	0	0	0	0	0	0	0	
61																
62	Total Gas Plant in Service					0	0	0	0	0	0	0	0	0	0	
63																

	A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	Rate Year			National Fuel Gas Distribution Corporation												
5	M.E./Customer Component			New York Division												
6	Peak			Cost of Service Study - Total Company												
7	Proposed Rates			Proposed Rates												
8				Twelve Months Ending December 31, 2008												
9				Delivery Service												
10																
11				FERC												
12	COMPETITIVE ES FUNCTION			<u>Accounts</u>	<u>Classification</u>	<u>Total</u>	<u>SC.1</u>	<u>SC.3</u>	<u>TC.1.1</u>	<u>TC.2.0</u>	<u>TC.3.0</u>	<u>TC.4.0</u>	<u>TC.4.1</u>	<u>Cogen</u>		
64	Accumulated Reserve for Depreciation			108												
65	Production Plant			325-338	1 Demand	0	0	0	0	0	0	0	0	0	0	0
66																
67	Transmission Plant			365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0
68	Transmission Plant			365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0
69																
70	Distribution Plant															
71	Land			374.1	1 Demand	0	0	0	0	0	0	0	0	0	0	0
72	Land Rights			374.2	1 Demand	0	0	0	0	0	0	0	0	0	0	0
73	Structures & Improvements			375	1 Demand	0	0	0	0	0	0	0	0	0	0	0
74	Mains			376	1 Demand	0	0	0	0	0	0	0	0	0	0	0
75	Mains (Other)			376	1 Demand	0	0	0	0	0	0	0	0	0	0	0
76	Compressor Station Equipment			377	1 Demand	0	0	0	0	0	0	0	0	0	0	0
77	Industrial M&R Station Equipment			385	1 Demand	0	0	0	0	0	0	0	0	0	0	0
78	Other			387	1 Demand	0	0	0	0	0	0	0	0	0	0	0
79	Land Rights			374.2	2 Customer	0	0	0	0	0	0	0	0	0	0	0
80	Mains			376	2 Customer	0	0	0	0	0	0	0	0	0	0	0
81	M&R Station Equipment			378	2 Customer	0	0	0	0	0	0	0	0	0	0	0
82	Services			380	2 Customer	0	0	0	0	0	0	0	0	0	0	0
83	Meters			381	2 Customer	0	0	0	0	0	0	0	0	0	0	0
84	Meter Installations			382	2 Customer	0	0	0	0	0	0	0	0	0	0	0
85	House Regulators			383	2 Customer	0	0	0	0	0	0	0	0	0	0	0
86	House Regulators Installations			384	2 Customer	0	0	0	0	0	0	0	0	0	0	0
87	Other			387	2 Customer	0	0	0	0	0	0	0	0	0	0	0
88	Total Distribution - Demand					0	0	0	0	0	0	0	0	0	0	0
89	Total Distribution - Customer					0	0	0	0	0	0	0	0	0	0	0
90	Total Distribution					0	0	0	0	0	0	0	0	0	0	0
91																
92	General Plant			389-399												
93	Demand - Delivery				1 Demand	0	0	0	0	0	0	0	0	0	0	0
94	Demand - Supply				1 Demand	0	0	0	0	0	0	0	0	0	0	0
95	Customer				2 Customer	0	0	0	0	0	0	0	0	0	0	0
96	Commodity				3 Commodity	0	0	0	0	0	0	0	0	0	0	0
97	Revenue				4 Revenue	0	0	0	0	0	0	0	0	0	0	0
98	Total General					0	0	0	0	0	0	0	0	0	0	0
99																
100	Intangible Plant			301-303												
101	Demand				1 Demand	0	0	0	0	0	0	0	0	0	0	0
102	Customer				2 Customer	0	0	0	0	0	0	0	0	0	0	0
103	Total Intangible					0	0	0	0	0	0	0	0	0	0	0
104																
105	Accumulated Reserve for Depreciation Summary															
106	Demand Related				1 Demand	0	0	0	0	0	0	0	0	0	0	0
107	Customer Related				2 Customer	0	0	0	0	0	0	0	0	0	0	0
108	Commodity Related				3 Commodity	0	0	0	0	0	0	0	0	0	0	0
109	Revenue Related				4 Revenue	0	0	0	0	0	0	0	0	0	0	0
110																
111	Total Accumulated Reserve for Depreciation					0	0	0	0	0	0	0	0	0	0	0
112																

	A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	Rate Year			National Fuel Gas Distribution Corporation												
5	M.E./Customer Component			New York Division												
6	Peak			Cost of Service Study - Total Company												
7	Proposed Rates			Proposed Rates												
8				Twelve Months Ending December 31, 2008												
9				Delivery Service												
10																
11				FERC												
12	COMPETITIVE ES FUNCTION			<u>Accounts</u>	<u>Classification</u>	<u>Total</u>	<u>SC 1</u>	<u>SC 3</u>	<u>TC 1.1</u>	<u>TC 2.0</u>	<u>TC 3.0</u>	<u>TC 4.0</u>	<u>TC 4.1</u>	<u>Coden</u>		
113	Depreciation Expense			403												
114	Production Plant			325-338	1 Demand	0	0	0	0	0	0	0	0	0	0	0
115																
116	Transmission Plant			365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0
117	Transmission Plant			365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0
118																
119	Distribution Plant															
120	Land			374.1	1 Demand	0	0	0	0	0	0	0	0	0	0	0
121	Land Rights			374.2	1 Demand	0	0	0	0	0	0	0	0	0	0	0
122	Structures & Improvements			375	1 Demand	0	0	0	0	0	0	0	0	0	0	0
123	Mains			376	1 Demand	0	0	0	0	0	0	0	0	0	0	0
124	Mains (Other)			376	1 Demand	0	0	0	0	0	0	0	0	0	0	0
125	Compressor Station Equipment			377	1 Demand	0	0	0	0	0	0	0	0	0	0	0
126	Industrial M&R Station Equipment			385	1 Demand	0	0	0	0	0	0	0	0	0	0	0
127	Other			387	1 Demand	0	0	0	0	0	0	0	0	0	0	0
128	Land Rights			374.2	2 Customer	0	0	0	0	0	0	0	0	0	0	0
129	Mains			376	2 Customer	0	0	0	0	0	0	0	0	0	0	0
130	M&R Station Equipment			378	2 Customer	0	0	0	0	0	0	0	0	0	0	0
131	Services			380	2 Customer	0	0	0	0	0	0	0	0	0	0	0
132	Meters			381	2 Customer	0	0	0	0	0	0	0	0	0	0	0
133	Meter Installations			382	2 Customer	0	0	0	0	0	0	0	0	0	0	0
134	House Regulators			383	2 Customer	0	0	0	0	0	0	0	0	0	0	0
135	House Regulators Installations			384	2 Customer	0	0	0	0	0	0	0	0	0	0	0
136	Other			387	2 Customer	0	0	0	0	0	0	0	0	0	0	0
137	Total Distribution - Demand					0	0	0	0	0	0	0	0	0	0	0
138	Total Distribution - Customer					0	0	0	0	0	0	0	0	0	0	0
139	Total Distribution					0	0	0	0	0	0	0	0	0	0	0
140																
141	General Plant			389-399												
142	Demand - Delivery				1 Demand	0	0	0	0	0	0	0	0	0	0	0
143	Demand - Supply				1 Demand	0	0	0	0	0	0	0	0	0	0	0
144	Customer				2 Customer	0	0	0	0	0	0	0	0	0	0	0
145	Commodity				3 Commodity	0	0	0	0	0	0	0	0	0	0	0
146	Revenue				4 Revenue	0	0	0	0	0	0	0	0	0	0	0
147	Total General					0	0	0	0	0	0	0	0	0	0	0
148																
149	Intangible Plant			301-303												
150	Demand				1 Demand	0	0	0	0	0	0	0	0	0	0	0
151	Customer				2 Customer	0	0	0	0	0	0	0	0	0	0	0
152	Total Intangible					0	0	0	0	0	0	0	0	0	0	0
153																
154	Depreciation Summary															
155	Demand Related				1 Demand	0	0	0	0	0	0	0	0	0	0	0
156	Customer Related				2 Customer	0	0	0	0	0	0	0	0	0	0	0
157	Commodity Related				3 Commodity	0	0	0	0	0	0	0	0	0	0	0
158	Revenue Related				4 Revenue	0	0	0	0	0	0	0	0	0	0	0
159																
160	Total Depreciation Expense					0	0	0	0	0	0	0	0	0	0	0
161																

A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	Rate Year														
5	M.E./Customer Component														
6	Peak														
7	Proposed Rates														
8															
9															
10															
11				FERC											
12	COMPETITIVE ES FUNCTION			<u>Accounts</u>	<u>Classification</u>	<u>Total</u>	<u>SC 1</u>	<u>SC 3</u>	<u>TC 1.1</u>	<u>TC 2.0</u>	<u>TC 3.0</u>	<u>TC 4.0</u>	<u>TC 4.1</u>	<u>Cogen</u>	
162	Working Capital														
163	Cash														
164	1/8 O&M calculation		3	Commodity	0	0	0	0	0	0	0	0	0	0	0
165	1/8 O&M calculation		1	Demand	0	0	0	0	0	0	0	0	0	0	0
166	1/8 O&M calculation		2	Customer	0	0	0	0	0	0	0	0	0	0	0
167	1/8 O&M calculation		4	Revenue	0	0	0	0	0	0	0	0	0	0	0
168	Total Cash Working Capital				0	0	0	0	0	0	0	0	0	0	0
169	Prepayments														
170	Taxes - Demand		1	Demand	0	0	0	0	0	0	0	0	0	0	0
171	Taxes - Customer		2	Customer	0	0	0	0	0	0	0	0	0	0	0
172	Taxes - Commodity		3	Commodity	0	0	0	0	0	0	0	0	0	0	0
173	Other Insurance - Demand		1	Demand	0	0	0	0	0	0	0	0	0	0	0
174	Other Insurance - Customer		2	Customer	0	0	0	0	0	0	0	0	0	0	0
175	Other Insurance - Revenue		4	Revenue	0	0	0	0	0	0	0	0	0	0	0
176	AGA Dues - Demand		1	Demand	0	0	0	0	0	0	0	0	0	0	0
177	AGA Dues - Customer		2	Customer	0	0	0	0	0	0	0	0	0	0	0
178	AGA Dues - Revenue		4	Revenue	0	0	0	0	0	0	0	0	0	0	0
179	Total Prepayments				0	0	0	0	0	0	0	0	0	0	0
180	Material & Supplies														
181	Valves		1	Demand	0	0	0	0	0	0	0	0	0	0	0
182	Valves		2	Customer	0	0	0	0	0	0	0	0	0	0	0
183	Regulators - Dom & Ind.		1	Demand	0	0	0	0	0	0	0	0	0	0	0
184	Meter & Service Risers		2	Customer	0	0	0	0	0	0	0	0	0	0	0
185	Pipe - Services & Mains		1	Demand	0	0	0	0	0	0	0	0	0	0	0
186	Pipe - Services & Mains		2	Customer	0	0	0	0	0	0	0	0	0	0	0
187	Total Material & Supplies				0	0	0	0	0	0	0	0	0	0	0
188	Gas Storage Inventory		1	Demand	0	0	0	0	0	0	0	0	0	0	0
189	Summary of Working Capital														
190	Demand				0	0	0	0	0	0	0	0	0	0	0
191	Customer				0	0	0	0	0	0	0	0	0	0	0
192	Commodity				0	0	0	0	0	0	0	0	0	0	0
193	Revenue				0	0	0	0	0	0	0	0	0	0	0
194	Total Working Capital				0	0	0	0	0	0	0	0	0	0	0
195															
196	Other		2	Customer	0	0	0	0	0	0	0	0	0	0	0
197	Deferred Income Taxes - Demand		1	Demand	0	0	0	0	0	0	0	0	0	0	0
198	Deferred Income Taxes - Customer		2	Customer	0	0	0	0	0	0	0	0	0	0	0
199	Deferred Income Taxes - Commodity		3	Commodity	0	0	0	0	0	0	0	0	0	0	0
200	Deferred Income Taxes - Revenue		4	Revenue	0	0	0	0	0	0	0	0	0	0	0
201	Deferred Income Taxes - ITC Demand		1	Demand	0	0	0	0	0	0	0	0	0	0	0
202	Deferred Income Taxes - ITC Customer		2	Customer	0	0	0	0	0	0	0	0	0	0	0
203	Deferred Income Taxes - ITC Commodity		3	Commodity	0	0	0	0	0	0	0	0	0	0	0
204	Deferred Income Taxes - ITC Revenue		4	Revenue	0	0	0	0	0	0	0	0	0	0	0
205	Deferred NY PSC Assessment - Demand		1	Demand	0	0	0	0	0	0	0	0	0	0	0
206	Deferred NY PSC Assessment - Customer		2	Customer	0	0	0	0	0	0	0	0	0	0	0
207	Deferred NY PSC Assessment - Revenue		4	Revenue	0	0	0	0	0	0	0	0	0	0	0
208	Deferred RD&D		2	Customer	0	0	0	0	0	0	0	0	0	0	0
209	Deferred Site Remediation Costs - Demand		1	Demand	0	0	0	0	0	0	0	0	0	0	0
210	Deferred Site Remediation Costs - Customer		2	Customer	0	0	0	0	0	0	0	0	0	0	0
211	TRA Impacts - Uncollectibles		4	Revenue	0	0	0	0	0	0	0	0	0	0	0
212	Elimination of Reorganization Costs per C27934		2	Customer	0	0	0	0	0	0	0	0	0	0	0
213	Internal Pension Reserve - Demand		1	Demand	0	0	0	0	0	0	0	0	0	0	0
214	Internal Pension Reserve - Customer		2	Customer	0	0	0	0	0	0	0	0	0	0	0
215	Internal Pension Reserve - Commodity		3	Commodity	0	0	0	0	0	0	0	0	0	0	0
216	Internal Pension Reserve - Revenue		4	Revenue	0	0	0	0	0	0	0	0	0	0	0
217	Earnings Base in Excess of Capitalization - Demand		1	Demand	0	0	0	0	0	0	0	0	0	0	0
218	Earnings Base in Excess of Capitalization - Customer		2	Customer	0	0	0	0	0	0	0	0	0	0	0
219	Earnings Base in Excess of Capitalization - Commodity		3	Commodity	0	0	0	0	0	0	0	0	0	0	0
220	Earnings Base in Excess of Capitalization - Revenue		4	Revenue	0	0	0	0	0	0	0	0	0	0	0
221															
222															

Exhibit 2 (RMFA-1)
 Schedule 2
 Worksheet
 Competitive ES Delivery
 Page 4

A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	Rate Year		National Fuel Gas Distribution Corporation												
5	M.E./Customer Component		New York Division												
6	Peak		Cost of Service Study - Total Company												
7	Proposed Rates		Proposed Rates												
8			Twelve Months Ending December 31, 2008												
9			Delivery Service												
10															
11															
12	COMPETITIVE ES FUNCTION		FERC	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Coast		
			Accounts												
223	Operating Revenues		400												
224	Revenues - Supply Function		480-481, 489		0	0	0	0	0	0	0	0	0		
225	Revenues - Delivery Function				0	0	0	0	0	0	0	0	0		
226	Revenues - Billing Function				0	0	0	0	0	0	0	0	0		
227	Other Operating Revenues														
228	Late Payment Charges - Supply		487		0	0	0	0	0	0	0	0	0		
229	Late Payment Charges - Delivery		487		0	0	0	0	0	0	0	0	0		
230	Late Payment Charges - Billing		487		0	0	0	0	0	0	0	0	0		
231	Bill Insert Revenues		495		0	0	0	0	0	0	0	0	0		
232	Misc. Other Revenue		495		0	0	0	0	0	0	0	0	0		
233	Sale of Inventory Materials		495		0	0	0	0	0	0	0	0	0		
234	Sales Tax		495	1 Demand	0	0	0	0	0	0	0	0	0		
235	Sales Tax		495	2 Customer	0	0	0	0	0	0	0	0	0		
236	Sales Tax		495	3 Commodity	0	0	0	0	0	0	0	0	0		
237	Sales Tax		495	4 Revenue	0	0	0	0	0	0	0	0	0		
238	Total Other Operating Revenue				0	0	0	0	0	0	0	0	0		
239															
240	Total Operating Revenue				0	0	0	0	0	0	0	0	0		
241															

A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	Rate Year														
5	M.E./Customer Component														
6	Peak														
7	Proposed Rates														
8															
9															
10															
11				FERC											
12	COMPETITIVE ES FUNCTION			Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen	
242	Direct Labor Expense			401, 402											
243	Natural Gas Production			750-769	1 Demand	0	0	0	0	0	0	0	0	0	0
244															
245	Other Gas Supply			807.1-813	3 Commodity	0	0	0	0	0	0	0	0	0	0
246															
247	Transmission			850-867	1 Demand	0	0	0	0	0	0	0	0	0	0
248															
249	Distribution														
250	Load Dispatching			871	1 Demand	0	0	0	0	0	0	0	0	0	0
251	Mains & Services			874	1 Demand	0	0	0	0	0	0	0	0	0	0
252	Structures & Improvements			886	1 Demand	0	0	0	0	0	0	0	0	0	0
253	Mains Maintenance			887	1 Demand	0	0	0	0	0	0	0	0	0	0
254	Services Maintenance			887	1 Demand	0	0	0	0	0	0	0	0	0	0
255	Compressor Station Equip Maint			888	1 Demand	0	0	0	0	0	0	0	0	0	0
256	Compressor Station Equipment			872,888	1 Demand	0	0	0	0	0	0	0	0	0	0
257	Meas. & Regulator - General			875,889	1 Demand	0	0	0	0	0	0	0	0	0	0
258	Meas. & Regulator - Industrial			876,890	1 Demand	0	0	0	0	0	0	0	0	0	0
259	Meas. & Regulator - City			877,891	1 Demand	0	0	0	0	0	0	0	0	0	0
260	Maint of Other Equipment			894	1 Demand	0	0	0	0	0	0	0	0	0	0
261	Supervision & Engineering			870,885	1 Demand	0	0	0	0	0	0	0	0	0	0
262	Other Distribution Expense			880	1 Demand	0	0	0	0	0	0	0	0	0	0
263	Mains & Services			874	2 Customer	0	0	0	0	0	0	0	0	0	0
264	Mains Maintenance			887	2 Customer	0	0	0	0	0	0	0	0	0	0
265	Services Maintenance			887	2 Customer	0	0	0	0	0	0	0	0	0	0
266	Meters & House Regulators			878,893	2 Customer	0	0	0	0	0	0	0	0	0	0
267	Customer Installations				2 Customer	0	0	0	0	0	0	0	0	0	0
268	Maint of Other Equipment			894	2 Customer	0	0	0	0	0	0	0	0	0	0
269	Supervision & Engineering			870,885	2 Customer	0	0	0	0	0	0	0	0	0	0
270	Other Distribution Expense			880	2 Customer	0	0	0	0	0	0	0	0	0	0
271	Total Distribution - Demand					0	0	0	0	0	0	0	0	0	0
272	Total Distribution - Customer					0	0	0	0	0	0	0	0	0	0
273	Total Distribution					0	0	0	0	0	0	0	0	0	0
274															
275	Customer Accounts														
276	Meter Reading			902	2 Customer	0	0	0	0	0	0	0	0	0	0
277	Customer Record & Collections			903	2 Customer	0	0	0	0	0	0	0	0	0	0
278	Customer Record & Collections			903	4 Revenue	0	0	0	0	0	0	0	0	0	0
279	Miscellaneous Customer Accounts			905	2 Customer	0	0	0	0	0	0	0	0	0	0
280	Supervision			901	2 Customer	0	0	0	0	0	0	0	0	0	0
281	Supervision			901	4 Revenue	0	0	0	0	0	0	0	0	0	0
282	Total Customer Accounts - Customer					0	0	0	0	0	0	0	0	0	0
283	Total Customer Accounts - Revenue					0	0	0	0	0	0	0	0	0	0
284	Total Customer Accounts					0	0	0	0	0	0	0	0	0	0
285															
286	Customer Service			909-913											
287	Customer Service				2 Customer	0	0	0	0	0	0	0	0	0	0
288	Transportation Administration				2 Customer	0	0	0	0	0	0	0	0	0	0
289	Total Customer Service					0	0	0	0	0	0	0	0	0	0
290															
291	Summary of Direct Labor Expense					0	0	0	0	0	0	0	0	0	0
292	Demand					0	0	0	0	0	0	0	0	0	0
293	Customer					0	0	0	0	0	0	0	0	0	0
294	Commodity					0	0	0	0	0	0	0	0	0	0
295	Revenue					0	0	0	0	0	0	0	0	0	0
296						0	0	0	0	0	0	0	0	0	0
297	Total Direct Labor Expense					0	0	0	0	0	0	0	0	0	0
298															

A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	National Fuel Gas Distribution Corporation														
5	New York Division														
6	Cost of Service Study - Total Company														
7	Proposed Rates														
8	Twelve Months Ending December 31, 2008														
9	Delivery Service														
10															
11			FERC												
12	COMPETITIVE ES FUNCTION		Accounts	Classification	Total	SC.1	SC.3	TC.1.1	TC.2.0	TC.3.0	TC.4.0	TC.4.1	Cogen		
299	Operation and Maintenance Expense		401,402												
300	Natural Gas Production		750-769	1 Demand	0	0	0	0	0	0	0	0	0	0	0
301															
302	Purchase Gas Expense - Supply		401,999	3 Commodity	0	0	0	0	0	0	0	0	0	0	0
303	Purchase Gas Expense - Delivery		401,999	3 Commodity	0	0	0	0	0	0	0	0	0	0	0
304	Other Gas Supply Expense - Supply		807.1-813	3 Commodity	0	0	0	0	0	0	0	0	0	0	0
305	Other Gas Supply Expense - Delivery		807.1-813	3 Commodity	0	0	0	0	0	0	0	0	0	0	0
306	Gas for Utility Operation		807.1-813	3 Commodity	0	0	0	0	0	0	0	0	0	0	0
307	Total Other Gas Supply				0	0	0	0	0	0	0	0	0	0	0
308															
309	Transmission		850-867	1 Demand	0	0	0	0	0	0	0	0	0	0	0
310															
311	Distribution														
312	Load Dispatching		871	1 Demand	0	0	0	0	0	0	0	0	0	0	0
313	Compressor Station Equipment		872	1 Demand	0	0	0	0	0	0	0	0	0	0	0
314	Mains & Services		874	1 Demand	0	0	0	0	0	0	0	0	0	0	0
315	Structures & Improvements		886	1 Demand	0	0	0	0	0	0	0	0	0	0	0
316	Mains Maintenance		887	1 Demand	0	0	0	0	0	0	0	0	0	0	0
317	Compressor Station Equip Maint		888	1 Demand	0	0	0	0	0	0	0	0	0	0	0
318	Maint of Other Equipment		894	1 Demand	0	0	0	0	0	0	0	0	0	0	0
319	Meas. & Regulator - General		875,889	1 Demand	0	0	0	0	0	0	0	0	0	0	0
320	Meas. & Regulator - Industrial		876,890	1 Demand	0	0	0	0	0	0	0	0	0	0	0
321	Meas. & Regulator - City		877,891	1 Demand	0	0	0	0	0	0	0	0	0	0	0
322	Services Maintenance		892,892.10	1 Demand	0	0	0	0	0	0	0	0	0	0	0
323	Supervision & Engineering		870,885	1 Demand	0	0	0	0	0	0	0	0	0	0	0
324	Rents		861	1 Demand	0	0	0	0	0	0	0	0	0	0	0
325	Other Distribution Expense		890	1 Demand	0	0	0	0	0	0	0	0	0	0	0
326	Mains & Services		874	2 Customer	0	0	0	0	0	0	0	0	0	0	0
327	Customer Installations		879	2 Customer	0	0	0	0	0	0	0	0	0	0	0
328	Mains Maintenance		887	2 Customer	0	0	0	0	0	0	0	0	0	0	0
329	Maint of Other Equipment		894	2 Customer	0	0	0	0	0	0	0	0	0	0	0
330	Meters & House Regulators		878,893	2 Customer	0	0	0	0	0	0	0	0	0	0	0
331	Services Maintenance		893,893.10	2 Customer	0	0	0	0	0	0	0	0	0	0	0
332	Supervision & Engineering		870,885	2 Customer	0	0	0	0	0	0	0	0	0	0	0
333	Rents		881	2 Customer	0	0	0	0	0	0	0	0	0	0	0
334	Other Distribution Expense		880	2 Customer	0	0	0	0	0	0	0	0	0	0	0
335	Total Distribution - Demand				0	0	0	0	0	0	0	0	0	0	0
336	Total Distribution - Customer				0	0	0	0	0	0	0	0	0	0	0
337	Total Distribution				0	0	0	0	0	0	0	0	0	0	0
338															
339	Customer Accounts														
340	Meter Reading		902	2 Customer	0	0	0	0	0	0	0	0	0	0	0
341	Customer Record & Collections		903	2 Customer	0	0	0	0	0	0	0	0	0	0	0
342	Customer Record & Collections		903	4 Revenue	0	0	0	0	0	0	0	0	0	0	0
343	Uncollectible Accounts - Supply		904	4 Revenue	0	0	0	0	0	0	0	0	0	0	0
344	Uncollectible Accounts - Delivery		904	4 Revenue	0	0	0	0	0	0	0	0	0	0	0
345	Uncollectible Accounts - Billing		904	4 Revenue	0	0	0	0	0	0	0	0	0	0	0
346	Miscellaneous Customer Accounts		905	2 Customer	0	0	0	0	0	0	0	0	0	0	0
347	Supervision		901	2 Customer	0	0	0	0	0	0	0	0	0	0	0
348	Supervision		901	4 Revenue	0	0	0	0	0	0	0	0	0	0	0
349	Total Customer Accounts - Customer				0	0	0	0	0	0	0	0	0	0	0
350	Total Customer Accounts - Revenue				0	0	0	0	0	0	0	0	0	0	0
351	Total Customer Accounts				0	0	0	0	0	0	0	0	0	0	0
352															
353	Customer Service		909-913												
354	Customer Service			2 Customer	0	0	0	0	0	0	0	0	0	0	0
355	Transportation Administration			2 Customer	0	0	0	0	0	0	0	0	0	0	0
356	Total Customer Service				0	0	0	0	0	0	0	0	0	0	0
357															
358	Sales Promotion			2 Customer	0	0	0	0	0	0	0	0	0	0	0
359															

A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	Rate Year														
5	M.E./Customer Component														
6	Peak														
7	Proposed Rates														
8															
9															
10															
11				FERC											
12	COMPETITIVE ES FUNCTION		Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen		
360	Administrative & General Expenses														
361	A&G Salaries		920												
362	Corporate Management - Non O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	
363	Corporate Management - O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	
364	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0	0	
365	Operations, Engineering, & Mechanical			1 Demand	0	0	0	0	0	0	0	0	0	0	
366	Corporate Management - Non O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	
367	Corporate Management - O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	
368	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0	0	
369	Operations, Engineering, & Mechanical			2 Customer	0	0	0	0	0	0	0	0	0	0	
370	Corporate Management - O&M			4 Revenue	0	0	0	0	0	0	0	0	0	0	
371	Total A&G Salaries				0	0	0	0	0	0	0	0	0	0	
372															
373	Office Supplies & Expenses		921												
374	Corporate Management - Non O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	
375	Corporate Management - O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	
376	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0	0	
377	Operations, Engineering, & Mechanical			1 Demand	0	0	0	0	0	0	0	0	0	0	
378	Corporate Management - Non O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	
379	Corporate Management - O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	
380	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0	0	
381	Operations, Engineering, & Mechanical			2 Customer	0	0	0	0	0	0	0	0	0	0	
382	Corporate Management - O&M			4 Revenue	0	0	0	0	0	0	0	0	0	0	
383	Total Outside Services				0	0	0	0	0	0	0	0	0	0	
384															
385	Administrative Exp. Transferred - Credit		922												
386	Corporate Management - Non O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	
387	Corporate Management - O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	
388	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0	0	
389	Operations, Engineering, & Mechanical			1 Demand	0	0	0	0	0	0	0	0	0	0	
390	Corporate Management - Non O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	
391	Corporate Management - O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	
392	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0	0	
393	Operations, Engineering, & Mechanical			2 Customer	0	0	0	0	0	0	0	0	0	0	
394	Corporate Management - O&M			4 Revenue	0	0	0	0	0	0	0	0	0	0	
395	Total Administrative Exp. Transferred - Credit				0	0	0	0	0	0	0	0	0	0	
396															
397	Outside Services Employed		923												
398	Corporate Management - Non O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	
399	Corporate Management - O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	
400	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0	0	
401	Operations, Engineering, & Mechanical			1 Demand	0	0	0	0	0	0	0	0	0	0	
402	Corporate Management - Non O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	
403	Corporate Management - O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	
404	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0	0	
405	Operations, Engineering, & Mechanical			2 Customer	0	0	0	0	0	0	0	0	0	0	
406	Corporate Management - O&M			4 Revenue	0	0	0	0	0	0	0	0	0	0	
407	Total Outside Services Employed				0	0	0	0	0	0	0	0	0	0	
408															
409	Property Insurance		924												
410	Corporate Management - Non O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	
411	Corporate Management - O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	
412	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0	0	
413	Operations, Engineering, & Mechanical			1 Demand	0	0	0	0	0	0	0	0	0	0	
414	Corporate Management - Non O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	
415	Corporate Management - O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	
416	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0	0	
417	Operations, Engineering, & Mechanical			2 Customer	0	0	0	0	0	0	0	0	0	0	
418	Corporate Management - O&M			4 Revenue	0	0	0	0	0	0	0	0	0	0	
419	Total Property Insurance				0	0	0	0	0	0	0	0	0	0	
420															

Exhibit (RMFA-1)
 Schedule 2
 Worksheet
 Competitive ES Delivery
 Page 8

	A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO					
4											National Fuel Gas Distribution Corporation										
5	Rate Year										New York Division										
6	M.E./Customer Component										Cost of Service Study - Total Company										
7	Peak										Proposed Rates										
8	Proposed Rates										Twelve Months Ending December 31, 2008										
9											Delivery Service										
10																					
11											FERC										
12	COMPETITIVE ES FUNCTION										<u>Accounts</u>	<u>Classification</u>	<u>Total</u>	<u>SC 1</u>	<u>SC 3</u>	<u>TC 1.1</u>	<u>TC 2.0</u>	<u>TC 3.0</u>	<u>TC 4.0</u>	<u>TC 4.1</u>	<u>Cogen</u>
421	Injuries & Damages										925										
422	Corporate Management - Non O&M										1 Demand	0	0	0	0	0	0	0	0	0	0
423	Corporate Management - O&M										1 Demand	0	0	0	0	0	0	0	0	0	0
424	Consumer Services										1 Demand	0	0	0	0	0	0	0	0	0	0
425	Operations, Engineering, & Mechanical										1 Demand	0	0	0	0	0	0	0	0	0	0
426	Corporate Management - Non O&M										2 Customer	0	0	0	0	0	0	0	0	0	0
427	Corporate Management - O&M										2 Customer	0	0	0	0	0	0	0	0	0	0
428	Consumer Services										2 Customer	0	0	0	0	0	0	0	0	0	0
429	Operations, Engineering, & Mechanical										2 Customer	0	0	0	0	0	0	0	0	0	0
430	Corporate Management - O&M										4 Revenue	0	0	0	0	0	0	0	0	0	0
431	Total Injuries & Damages											0	0	0	0	0	0	0	0	0	0
432																					
433	Employee Pension & Benefits										926										
434	Corporate Management - Non O&M										1 Demand	0	0	0	0	0	0	0	0	0	0
435	Corporate Management - O&M										1 Demand	0	0	0	0	0	0	0	0	0	0
436	Consumer Services										1 Demand	0	0	0	0	0	0	0	0	0	0
437	Operations, Engineering, & Mechanical										1 Demand	0	0	0	0	0	0	0	0	0	0
438	Corporate Management - Non O&M										2 Customer	0	0	0	0	0	0	0	0	0	0
439	Corporate Management - O&M										2 Customer	0	0	0	0	0	0	0	0	0	0
440	Consumer Services										2 Customer	0	0	0	0	0	0	0	0	0	0
441	Operations, Engineering, & Mechanical										2 Customer	0	0	0	0	0	0	0	0	0	0
442	Corporate Management - O&M										4 Revenue	0	0	0	0	0	0	0	0	0	0
443	Total Employee Pension & Benefits											0	0	0	0	0	0	0	0	0	0
444																					
445	Franchise Requirement										927										
446	Corporate Management - Non O&M										1 Demand	0	0	0	0	0	0	0	0	0	0
447	Corporate Management - O&M										1 Demand	0	0	0	0	0	0	0	0	0	0
448	Consumer Services										1 Demand	0	0	0	0	0	0	0	0	0	0
449	Operations, Engineering, & Mechanical										1 Demand	0	0	0	0	0	0	0	0	0	0
450	Corporate Management - Non O&M										2 Customer	0	0	0	0	0	0	0	0	0	0
451	Corporate Management - O&M										2 Customer	0	0	0	0	0	0	0	0	0	0
452	Consumer Services										2 Customer	0	0	0	0	0	0	0	0	0	0
453	Operations, Engineering, & Mechanical										2 Customer	0	0	0	0	0	0	0	0	0	0
454	Corporate Management - O&M										4 Revenue	0	0	0	0	0	0	0	0	0	0
455	Total Franchise Requirement											0	0	0	0	0	0	0	0	0	0
456																					
457	Regulatory Commission Expenses										928										
458	Corporate Management - Non O&M										1 Demand	0	0	0	0	0	0	0	0	0	0
459	Corporate Management - O&M										1 Demand	0	0	0	0	0	0	0	0	0	0
460	Consumer Services										1 Demand	0	0	0	0	0	0	0	0	0	0
461	Operations, Engineering, & Mechanical										1 Demand	0	0	0	0	0	0	0	0	0	0
462	Corporate Management - Non O&M										2 Customer	0	0	0	0	0	0	0	0	0	0
463	Corporate Management - O&M										2 Customer	0	0	0	0	0	0	0	0	0	0
464	Consumer Services										2 Customer	0	0	0	0	0	0	0	0	0	0
465	Operations, Engineering, & Mechanical										2 Customer	0	0	0	0	0	0	0	0	0	0
466	Corporate Management - O&M										4 Revenue	0	0	0	0	0	0	0	0	0	0
467	Total Regulatory Expenses											0	0	0	0	0	0	0	0	0	0
468																					
469	Miscellaneous General Expenses										930.2										
470	Corporate Management - Non O&M										1 Demand	0	0	0	0	0	0	0	0	0	0
471	Corporate Management - O&M										1 Demand	0	0	0	0	0	0	0	0	0	0
472	Consumer Services										1 Demand	0	0	0	0	0	0	0	0	0	0
473	Operations, Engineering, & Mechanical										1 Demand	0	0	0	0	0	0	0	0	0	0
474	Corporate Management - Non O&M										2 Customer	0	0	0	0	0	0	0	0	0	0
475	Corporate Management - O&M										2 Customer	0	0	0	0	0	0	0	0	0	0
476	Consumer Services										2 Customer	0	0	0	0	0	0	0	0	0	0
477	Operations, Engineering, & Mechanical										2 Customer	0	0	0	0	0	0	0	0	0	0
478	Corporate Management - O&M										4 Revenue	0	0	0	0	0	0	0	0	0	0
479	Total Miscellaneous General Expenses											0	0	0	0	0	0	0	0	0	0
480																					

Exhibit (RMFA-1)
 Schedule 2
 Workpaper
 Competitive ES Delivery
 Page 9

A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO							
4	Rate Year										National Fuel Gas Distribution Corporation											
5	M.E./Customer Component										New York Division											
6	Peak										Cost of Service Study - Total Company											
7	Proposed Rates										Proposed Rates											
8											Twelve Months Ending December 31, 2008											
9											Delivery Service											
10																						
11											FERC											
12	COMPETITIVE ES FUNCTION										Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen	
481	Rents										931											
482	Corporate Management - Non O&M											1 Demand	0	0	0	0	0	0	0	0	0	0
483	Corporate Management - O&M											1 Demand	0	0	0	0	0	0	0	0	0	0
484	Consumer Services											1 Demand	0	0	0	0	0	0	0	0	0	0
485	Operations, Engineering, & Mechanical											1 Demand	0	0	0	0	0	0	0	0	0	0
486	Corporate Management - Non O&M											2 Customer	0	0	0	0	0	0	0	0	0	0
487	Corporate Management - O&M											2 Customer	0	0	0	0	0	0	0	0	0	0
488	Consumer Services											2 Customer	0	0	0	0	0	0	0	0	0	0
489	Operations, Engineering, & Mechanical											2 Customer	0	0	0	0	0	0	0	0	0	0
490	Corporate Management - O&M											4 Revenue	0	0	0	0	0	0	0	0	0	0
491	Total Rents												0	0	0	0	0	0	0	0	0	0
492																						
493	Maintenance General Plant										932											
494	Corporate Management - Non O&M											1 Demand	0	0	0	0	0	0	0	0	0	0
495	Corporate Management - O&M											1 Demand	0	0	0	0	0	0	0	0	0	0
496	Consumer Services											1 Demand	0	0	0	0	0	0	0	0	0	0
497	Operations, Engineering, & Mechanical											1 Demand	0	0	0	0	0	0	0	0	0	0
498	Corporate Management - Non O&M											2 Customer	0	0	0	0	0	0	0	0	0	0
499	Corporate Management - O&M											2 Customer	0	0	0	0	0	0	0	0	0	0
500	Consumer Services											2 Customer	0	0	0	0	0	0	0	0	0	0
501	Operations, Engineering, & Mechanical											2 Customer	0	0	0	0	0	0	0	0	0	0
502	Corporate Management - O&M											4 Revenue	0	0	0	0	0	0	0	0	0	0
503	Total Maintenance General Plant												0	0	0	0	0	0	0	0	0	0
504																						
505	Total Administrative & General																					
506	Demand												0	0	0	0	0	0	0	0	0	0
507	Customer												0	0	0	0	0	0	0	0	0	0
508	Commodity												0	0	0	0	0	0	0	0	0	0
509	Revenue												0	0	0	0	0	0	0	0	0	0
510													0	0	0	0	0	0	0	0	0	
511													0	0	0	0	0	0	0	0	0	
512	Misc. Other											2 Customer	0	0	0	0	0	0	0	0	0	0
513																						
514	Summary O&M Expenses																					
515	Demand												0	0	0	0	0	0	0	0	0	
516	Customer												0	0	0	0	0	0	0	0	0	
517	Commodity												0	0	0	0	0	0	0	0	0	
518	Revenue												0	0	0	0	0	0	0	0	0	
519	Total O&M Expenses												0	0	0	0	0	0	0	0	0	
520																						

A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	Rate Year														
5	M.E./Customer Component														
6	Peak														
7	Proposed Rates														
8															
9															
10															
11															
12	COMPETITIVE ES FUNCTION														
521	Taxes Other Than Income														
522	Federal														
523	FICA														
524	Demand		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
525	Customer		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
526	Commodity		3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0
527	Revenue		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
528	Total FICA			0	0	0	0	0	0	0	0	0	0	0	0
529	Unemployment Compensation														
530	Demand		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
531	Customer		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
532	Commodity		3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0
533	Revenue		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
534	Total Unemployment Compensation			0	0	0	0	0	0	0	0	0	0	0	0
535	Total Federal			0	0	0	0	0	0	0	0	0	0	0	0
536	New York														
537	Unemployment Insurance														
538	Demand		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
539	Customer		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
540	Commodity		3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0
541	Revenue		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
542	Total Unemployment Insurance			0	0	0	0	0	0	0	0	0	0	0	0
543	Miscellaneous - Insurance Premium Tax														
544	Demand		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
545	Customer		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
546	Revenue		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
547	Total Miscellaneous - Insurance Premium Tax			0	0	0	0	0	0	0	0	0	0	0	0
548	Property Tax														
549	Demand		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
550	Customer		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
551	Commodity		3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0
552	Revenue		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
553	Total Property Tax			0	0	0	0	0	0	0	0	0	0	0	0
554	Sales Tax Company Use														
555	Demand		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
556	Customer		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
557	Revenue		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
558	Total Sales Tax Company Use			0	0	0	0	0	0	0	0	0	0	0	0
559	Total New York			0	0	0	0	0	0	0	0	0	0	0	0
560	Summary of Taxes Other Than Income														
561	Demand			0	0	0	0	0	0	0	0	0	0	0	0
562	Customer			0	0	0	0	0	0	0	0	0	0	0	0
563	Commodity			0	0	0	0	0	0	0	0	0	0	0	0
564	Revenue			0	0	0	0	0	0	0	0	0	0	0	0
565	Total Taxes Other Than Income			0	0	0	0	0	0	0	0	0	0	0	0
566															

A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	Rate Year														
5	M.E./Customer Component														
6	Peak														
7	Proposed Rates														
8															
9															
10															
11															
12	COMPETITIVE ES FUNCTION														
567	Federal/State Income Tax	FERC Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen			
568	Operating Revenue	409		0	0	0	0	0	0	0	0	0	0	0	0
569	Operating Deductions														
570	O&M Expenses	401,402		0	0	0	0	0	0	0	0	0	0	0	0
571	Depreciation Expense	403		0	0	0	0	0	0	0	0	0	0	0	0
572	Taxes Other Than Income	408		0	0	0	0	0	0	0	0	0	0	0	0
573	Negative Net Salvage			0	0	0	0	0	0	0	0	0	0	0	0
574	Total Operating Deductions			0	0	0	0	0	0	0	0	0	0	0	0
575	Operating Income Before Income Taxes			0	0	0	0	0	0	0	0	0	0	0	0
576	Adjustments for Tax Purposes														
577	Interest Charges			0	0	0	0	0	0	0	0	0	0	0	0
578	Cost of Retiring Property			0	0	0	0	0	0	0	0	0	0	0	0
579	Additional State Income Tax Depr.			0	0	0	0	0	0	0	0	0	0	0	0
580	Meals/Entertainment			0	0	0	0	0	0	0	0	0	0	0	0
581	Contributions in Aid of Construction			0	0	0	0	0	0	0	0	0	0	0	0
582	Bad Debts - Net			0	0	0	0	0	0	0	0	0	0	0	0
583	Capitalized Overheads			0	0	0	0	0	0	0	0	0	0	0	0
584	Total Adjustments for Tax Purposes			0	0	0	0	0	0	0	0	0	0	0	0
585	New York Taxable Income			0	0	0	0	0	0	0	0	0	0	0	0
586	Total State Income Tax @	7.50%		0	0	0	0	0	0	0	0	0	0	0	0
587	FIT Adjustments			0	0	0	0	0	0	0	0	0	0	0	0
588	Federal Taxable Income			0	0	0	0	0	0	0	0	0	0	0	0
589	Total Federal Income Tax @	35.00%		0	0	0	0	0	0	0	0	0	0	0	0
590	Other Tax Adjustment			0	0	0	0	0	0	0	0	0	0	0	0
591	Investment Tax Credit			0	0	0	0	0	0	0	0	0	0	0	0
592	Deferred Income Taxes - Liberalized Depr.			0	0	0	0	0	0	0	0	0	0	0	0
593															

	A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	Rate Year			National Fuel Gas Distribution Corporation												
5	M.E./Customer Component			New York Division												
6	Peak			Cost of Service Study - Total Company												
7	Proposed Rates			Proposed Rates												
8				Twelve Months Ending December 31, 2008												
9				Delivery Service												
10																
11																
12	COMPETITIVE ES FUNCTION			<u>FERC</u>	<u>Classification</u>	<u>Total</u>	<u>SC.1</u>	<u>SC.3</u>	<u>TC.1.1</u>	<u>TC.2.0</u>	<u>TC.3.0</u>	<u>TC.4.0</u>	<u>TC.4.1</u>	<u>Cogen</u>		
594	Summary															
595	Utility Operating Income															
596	Total Operating Revenue			0	0	0	0	0	0	0	0	0	0	0	0	0
597	Operating Income Deductions															
598	O&M Expenses															
599	Demand			0	0	0	0	0	0	0	0	0	0	0	0	0
600	Customer			0	0	0	0	0	0	0	0	0	0	0	0	0
601	Commodity			0	0	0	0	0	0	0	0	0	0	0	0	0
602	Revenue			0	0	0	0	0	0	0	0	0	0	0	0	0
603	Total O&M Expense			0	0	0	0	0	0	0	0	0	0	0	0	0
604	Depreciation Expense															
605	Demand			0	0	0	0	0	0	0	0	0	0	0	0	0
606	Customer			0	0	0	0	0	0	0	0	0	0	0	0	0
607	Commodity			0	0	0	0	0	0	0	0	0	0	0	0	0
608	Revenue			0	0	0	0	0	0	0	0	0	0	0	0	0
609	Total Depreciation Expense			0	0	0	0	0	0	0	0	0	0	0	0	0
610	Negative Net Salvage			0	0	0	0	0	0	0	0	0	0	0	0	0
611	Taxes Other Than Income															
612	Demand			0	0	0	0	0	0	0	0	0	0	0	0	0
613	Customer			0	0	0	0	0	0	0	0	0	0	0	0	0
614	Commodity			0	0	0	0	0	0	0	0	0	0	0	0	0
615	Revenue			0	0	0	0	0	0	0	0	0	0	0	0	0
616	Total Taxes Other Than Income			0	0	0	0	0	0	0	0	0	0	0	0	0
617	Federal/State Income Taxes			0	0	0	0	0	0	0	0	0	0	0	0	0
618	Investment Tax Credit			0	0	0	0	0	0	0	0	0	0	0	0	0
619	Deferred Income Taxes - Liberalized Depr.			0	0	0	0	0	0	0	0	0	0	0	0	0
620	Total Operating Revenue Deductions			0	0	0	0	0	0	0	0	0	0	0	0	0
621	Utility Operating Income			0	0	0	0	0	0	0	0	0	0	0	0	0
622	Rate Base															
623	Gas Plant In Service															
624	Demand			0	0	0	0	0	0	0	0	0	0	0	0	0
625	Customer			0	0	0	0	0	0	0	0	0	0	0	0	0
626	Commodity			0	0	0	0	0	0	0	0	0	0	0	0	0
627	Revenue			0	0	0	0	0	0	0	0	0	0	0	0	0
628	Total Gas Plant in Service			0	0	0	0	0	0	0	0	0	0	0	0	0
629	Accumulated Reserve for Depreciation															
630	Demand			0	0	0	0	0	0	0	0	0	0	0	0	0
631	Customer			0	0	0	0	0	0	0	0	0	0	0	0	0
632	Commodity			0	0	0	0	0	0	0	0	0	0	0	0	0
633	Revenue			0	0	0	0	0	0	0	0	0	0	0	0	0
634	Total Reserve for Depreciation			0	0	0	0	0	0	0	0	0	0	0	0	0
635	Net Plant			0	0	0	0	0	0	0	0	0	0	0	0	0

A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	Rate Year														
5	M.E./Customer Component														
6	Peak														
7	Proposed Rates														
8															
9															
10															
11															
12	COMPETITIVE ES FUNCTION														
636	Working Capital														
637	Demand														
638	Customer														
639	Commodity														
640	Revenue														
641	Total Working Capital														
642	Other														
643	Deferred Income Taxes														
644	Demand														
645	Customer														
646	Commodity														
647	Revenue														
648	Total Deferred Income Taxes														
649	Deferred Income Taxes - ITC														
650	Demand														
651	Customer														
652	Commodity														
653	Revenue														
654	Total Deferred Income Taxes - ITC														
655	Deferred NY PSC Assessment														
656	Demand														
657	Customer														
658	Revenue														
659	Total Deferred NY PSC Assessment														
660	Deferred RD&D														
661	Deferred Site Remediation Costs														
662	Demand														
663	Customer														
664	Total Deferred Site Remediation Costs														
665	TRA Impacts - Uncollectibles														
666	Elimination of Reorganization Costs per C27934														
667	Internal Pension Reserve														
668	Demand														
669	Customer														
670	Commodity														
671	Revenue														
672	Internal Pension Reserve														
673	Earnings Base in Excess of Capitalization														
674	Demand														
675	Customer														
676	Commodity														
677	Revenue														
678	Earnings Base in Excess of Capitalization														
679	Net Rate Base														
680															
681	Return Earned														
682															
683	Unitized Rate of Return														
684	END COMPETITIVE ENERGY SERVICES FUNCTION														

	A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ			
4	Rate Year											National Fuel Gas Distribution Corporation							
5	M.E./Customer Component											New York Division							
6	Peak											Cost of Service Study - Total Company							
7	Proposed Rates											Proposed Rates							
8												Twelve Months Ending December 31, 2008							
9												Natural Gas Supply Service							
10																			
11												FERC							
12	COMPETITIVE ES FUNCTION			Accounts	Classification	Total	SC.1	SC.3	TC.1.1	TC.2.0	TC.3.0	TC.4.0	TC.4.1	Cogen					
13																			
14	Gas Plant in Service			101		0	0	0	0	0	0	0	0	0	0	0			
15	Production Plant			325-338	1 Demand	0	0	0	0	0	0	0	0	0	0	0			
16																			
17	Transmission Plant			365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0			
18	Transmission Plant			365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0			
19																			
20	Distribution Plant																		
21	Land			374.1	1 Demand	0	0	0	0	0	0	0	0	0	0	0			
22	Land Rights			374.2	1 Demand	0	0	0	0	0	0	0	0	0	0	0			
23	Structures & Improvements			375	1 Demand	0	0	0	0	0	0	0	0	0	0	0			
24	Mains (Other)			376	1 Demand	0	0	0	0	0	0	0	0	0	0	0			
25	Mains (>4")			376	1 Demand	0	0	0	0	0	0	0	0	0	0	0			
26	Mains (Remaining)			376	1 Demand	0	0	0	0	0	0	0	0	0	0	0			
27	Compressor Station Equipment			377	1 Demand	0	0	0	0	0	0	0	0	0	0	0			
28	Industrial M&R Station Equipment			385	1 Demand	0	0	0	0	0	0	0	0	0	0	0			
29	Other			387	1 Demand	0	0	0	0	0	0	0	0	0	0	0			
30	Land Rights			374.2	2 Customer	0	0	0	0	0	0	0	0	0	0	0			
31	Mains			376	2 Customer	0	0	0	0	0	0	0	0	0	0	0			
32	M&R Station Equipment			378	2 Customer	0	0	0	0	0	0	0	0	0	0	0			
33	Services			380	2 Customer	0	0	0	0	0	0	0	0	0	0	0			
34	Meters			381	2 Customer	0	0	0	0	0	0	0	0	0	0	0			
35	Meter Installations			382	2 Customer	0	0	0	0	0	0	0	0	0	0	0			
36	House Regulators			383	2 Customer	0	0	0	0	0	0	0	0	0	0	0			
37	House Regulators Installations			384	2 Customer	0	0	0	0	0	0	0	0	0	0	0			
38	Other			387	2 Customer	0	0	0	0	0	0	0	0	0	0	0			
39	Total Distribution - Demand					0	0	0	0	0	0	0	0	0	0	0			
40	Total Distribution - Customer					0	0	0	0	0	0	0	0	0	0	0			
41	Total Distribution					0	0	0	0	0	0	0	0	0	0	0			
42																			
43	General Plant			389-399															
44	Demand - Delivery				1 Demand	0	0	0	0	0	0	0	0	0	0	0			
45	Demand - Supply				1 Demand	0	0	0	0	0	0	0	0	0	0	0			
46	Customer				2 Customer	0	0	0	0	0	0	0	0	0	0	0			
47	Commodity				3 Commodity	0	0	0	0	0	0	0	0	0	0	0			
48	Revenue				4 Revenue	0	0	0	0	0	0	0	0	0	0	0			
49	Total General					0	0	0	0	0	0	0	0	0	0	0			
50																			
51	Intangible Plant			301-303															
52	Demand				1 Demand	0	0	0	0	0	0	0	0	0	0	0			
53	Customer				2 Customer	0	0	0	0	0	0	0	0	0	0	0			
54	Total Intangible					0	0	0	0	0	0	0	0	0	0	0			
55																			
56	Plant in Service Summary																		
57	Demand Related				1	0	0	0	0	0	0	0	0	0	0	0			
58	Customer Related				2	0	0	0	0	0	0	0	0	0	0	0			
59	Commodity Related				3	0	0	0	0	0	0	0	0	0	0	0			
60	Revenue Related				4	0	0	0	0	0	0	0	0	0	0	0			
61																			
62	Total Gas Plant in Service					0	0	0	0	0	0	0	0	0	0	0			
63																			

	A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year			National Fuel Gas Distribution Corporation												
5	M.E./Customer Component			New York Division												
6	Peak			Cost of Service Study - Total Company												
7	Proposed Rates			Proposed Rates												
8				Twelve Months Ending December 31, 2008												
9				Natural Gas Supply Service												
10																
11				FERC												
12	COMPETITIVE ES FUNCTION			<u>Accounts</u>	<u>Classification</u>	<u>Total</u>	<u>SC 1</u>	<u>SC 3</u>	<u>TC 1.1</u>	<u>TC 2.0</u>	<u>TC 3.0</u>	<u>TC 4.0</u>	<u>TC 4.1</u>	<u>Cogen</u>		
64	Accumulated Reserve for Depreciation			108												
65	Production Plant			325-338	1 Demand	0	0	0	0	0	0	0	0	0	0	0
66																
67	Transmission Plant			365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0
68	Transmission Plant			365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0
69																
70	Distribution Plant															
71	Land			374.1	1 Demand	0	0	0	0	0	0	0	0	0	0	0
72	Land Rights			374.2	1 Demand	0	0	0	0	0	0	0	0	0	0	0
73	Structures & Improvements			375	1 Demand	0	0	0	0	0	0	0	0	0	0	0
74	Mains			376	1 Demand	0	0	0	0	0	0	0	0	0	0	0
75	Mains (Other)			376	1 Demand	0	0	0	0	0	0	0	0	0	0	0
76	Compressor Station Equipment			377	1 Demand	0	0	0	0	0	0	0	0	0	0	0
77	Industrial M&R Station Equipment			385	1 Demand	0	0	0	0	0	0	0	0	0	0	0
78	Other			387	1 Demand	0	0	0	0	0	0	0	0	0	0	0
79	Land Rights			374.2	2 Customer	0	0	0	0	0	0	0	0	0	0	0
80	Mains			376	2 Customer	0	0	0	0	0	0	0	0	0	0	0
81	M&R Station Equipment			378	2 Customer	0	0	0	0	0	0	0	0	0	0	0
82	Services			380	2 Customer	0	0	0	0	0	0	0	0	0	0	0
83	Meters			381	2 Customer	0	0	0	0	0	0	0	0	0	0	0
84	Meter Installations			382	2 Customer	0	0	0	0	0	0	0	0	0	0	0
85	House Regulators			383	2 Customer	0	0	0	0	0	0	0	0	0	0	0
86	House Regulators Installations			384	2 Customer	0	0	0	0	0	0	0	0	0	0	0
87	Other			387	2 Customer	0	0	0	0	0	0	0	0	0	0	0
88	Total Distribution - Demand					0	0	0	0	0	0	0	0	0	0	0
89	Total Distribution - Customer					0	0	0	0	0	0	0	0	0	0	0
90	Total Distribution					0	0	0	0	0	0	0	0	0	0	0
91																
92	General Plant			389-399												
93	Demand - Delivery				1 Demand	0	0	0	0	0	0	0	0	0	0	0
94	Demand - Supply				1 Demand	0	0	0	0	0	0	0	0	0	0	0
95	Customer				2 Customer	0	0	0	0	0	0	0	0	0	0	0
96	Commodity				3 Commodity	0	0	0	0	0	0	0	0	0	0	0
97	Revenue				4 Revenue	0	0	0	0	0	0	0	0	0	0	0
98	Total General					0	0	0	0	0	0	0	0	0	0	0
99																
100	Intangible Plant			301-303												
101	Demand				1 Demand	0	0	0	0	0	0	0	0	0	0	0
102	Customer				2 Customer	0	0	0	0	0	0	0	0	0	0	0
103	Total Intangible					0	0	0	0	0	0	0	0	0	0	0
104																
105	Accumulated Reserve for Depreciation Summary															
106	Demand Related				1 Demand	0	0	0	0	0	0	0	0	0	0	0
107	Customer Related				2 Customer	0	0	0	0	0	0	0	0	0	0	0
108	Commodity Related				3 Commodity	0	0	0	0	0	0	0	0	0	0	0
109	Revenue Related				4 Revenue	0	0	0	0	0	0	0	0	0	0	0
110																
111	Total Accumulated Reserve for Depreciation					0	0	0	0	0	0	0	0	0	0	0
112																

	A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year			National Fuel Gas Distribution Corporation												
5	M.E./Customer Component			New York Division												
6	Peak			Cost of Service Study - Total Company												
7	Proposed Rates			Proposed Rates												
8				Twelve Months Ending December 31, 2008												
9				Natural Gas Supply Service												
10																
11				FERC												
12	COMPETITIVE ES FUNCTION			<u>Accounts</u>	<u>Classification</u>	<u>Total</u>	<u>SC 1</u>	<u>SC 3</u>	<u>TC 1.1</u>	<u>TC 2.0</u>	<u>TC 3.0</u>	<u>TC 4.0</u>	<u>TC 4.1</u>	<u>Cogen</u>		
113	Depreciation Expense			403												
114	Production Plant			325-338	1 Demand	0	0	0	0	0	0	0	0	0	0	0
115																
116	Transmission Plant			365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0
117	Transmission Plant			365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0
118																
119	Distribution Plant															
120	Land			374.1	1 Demand	0	0	0	0	0	0	0	0	0	0	0
121	Land Rights			374.2	1 Demand	0	0	0	0	0	0	0	0	0	0	0
122	Structures & Improvements			375	1 Demand	0	0	0	0	0	0	0	0	0	0	0
123	Mains			376	1 Demand	0	0	0	0	0	0	0	0	0	0	0
124	Mains (Other)			376	1 Demand	0	0	0	0	0	0	0	0	0	0	0
125	Compressor Station Equipment			377	1 Demand	0	0	0	0	0	0	0	0	0	0	0
126	Industrial M&R Station Equipment			385	1 Demand	0	0	0	0	0	0	0	0	0	0	0
127	Other			387	1 Demand	0	0	0	0	0	0	0	0	0	0	0
128	Land Rights			374.2	2 Customer	0	0	0	0	0	0	0	0	0	0	0
129	Mains			376	2 Customer	0	0	0	0	0	0	0	0	0	0	0
130	M&R Station Equipment			378	2 Customer	0	0	0	0	0	0	0	0	0	0	0
131	Services			380	2 Customer	0	0	0	0	0	0	0	0	0	0	0
132	Meters			381	2 Customer	0	0	0	0	0	0	0	0	0	0	0
133	Meter Installations			382	2 Customer	0	0	0	0	0	0	0	0	0	0	0
134	House Regulators			383	2 Customer	0	0	0	0	0	0	0	0	0	0	0
135	House Regulators Installations			384	2 Customer	0	0	0	0	0	0	0	0	0	0	0
136	Other			387	2 Customer	0	0	0	0	0	0	0	0	0	0	0
137	Total Distribution - Demand					0	0	0	0	0	0	0	0	0	0	0
138	Total Distribution - Customer					0	0	0	0	0	0	0	0	0	0	0
139	Total Distribution					0	0	0	0	0	0	0	0	0	0	0
140																
141	General Plant			389-399												
142	Demand - Delivery				1 Demand	0	0	0	0	0	0	0	0	0	0	0
143	Demand - Supply				1 Demand	0	0	0	0	0	0	0	0	0	0	0
144	Customer				2 Customer	0	0	0	0	0	0	0	0	0	0	0
145	Commodity				3 Commodity	0	0	0	0	0	0	0	0	0	0	0
146	Revenue				4 Revenue	0	0	0	0	0	0	0	0	0	0	0
147	Total General					0	0	0	0	0	0	0	0	0	0	0
148																
149	Intangible Plant			301-303												
150	Demand				1 Demand	0	0	0	0	0	0	0	0	0	0	0
151	Customer				2 Customer	0	0	0	0	0	0	0	0	0	0	0
152	Total Intangible					0	0	0	0	0	0	0	0	0	0	0
153																
154	Depreciation Summary															
155	Demand Related				1 Demand	0	0	0	0	0	0	0	0	0	0	0
156	Customer Related				2 Customer	0	0	0	0	0	0	0	0	0	0	0
157	Commodity Related				3 Commodity	0	0	0	0	0	0	0	0	0	0	0
158	Revenue Related				4 Revenue	0	0	0	0	0	0	0	0	0	0	0
159																
160	Total Depreciation Expense					0	0	0	0	0	0	0	0	0	0	0
161																

	A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ							
4	Rate Year											National Fuel Gas Distribution Corporation											
5	M.E./Customer Component											New York Division											
6	Peak											Cost of Service Study - Total Company											
7	Proposed Rates											Proposed Rates											
8												Twelve Months Ending December 31, 2008											
9												Natural Gas Supply Service											
10																							
11												FERC											
12	COMPETITIVE ES FUNCTION											<u>Accounts</u>	<u>Classification</u>	<u>Total</u>	<u>SC.1</u>	<u>SC.3</u>	<u>TC.1.1</u>	<u>TC.2.0</u>	<u>TC.3.0</u>	<u>TC.4.0</u>	<u>TC.4.1</u>	<u>Cogen</u>	
162	Working Capital																						
163	Cash																						
164	1/8 O&M calculation											3	Commodity	0	0	0	0	0	0	0	0	0	0
165	1/8 O&M calculation											1	Demand	0	0	0	0	0	0	0	0	0	
166	1/8 O&M calculation											2	Customer	0	0	0	0	0	0	0	0	0	
167	1/8 O&M calculation											4	Revenue	0	0	0	0	0	0	0	0	0	
168	Total Cash Working Capital											0	0	0	0	0	0	0	0	0	0		
169	Prepayments																						
170	Taxes - Demand											1	Demand	0	0	0	0	0	0	0	0	0	
171	Taxes - Customer											2	Customer	0	0	0	0	0	0	0	0	0	
172	Taxes - Commodity											3	Commodity	0	0	0	0	0	0	0	0	0	
173	Other Insurance - Demand											1	Demand	0	0	0	0	0	0	0	0	0	
174	Other Insurance - Customer											2	Customer	0	0	0	0	0	0	0	0	0	
175	Other Insurance - Revenue											4	Revenue	0	0	0	0	0	0	0	0	0	
176	AGA Dues - Demand											1	Demand	0	0	0	0	0	0	0	0	0	
177	AGA Dues - Customer											2	Customer	0	0	0	0	0	0	0	0	0	
178	AGA Dues - Revenue											4	Revenue	0	0	0	0	0	0	0	0	0	
179	Total Prepayments											0	0	0	0	0	0	0	0	0	0		
180	Material & Supplies																						
181	Valves											1	Demand	0	0	0	0	0	0	0	0	0	
182	Valves											2	Customer	0	0	0	0	0	0	0	0	0	
183	Regulators - Dom & Ind.											1	Demand	0	0	0	0	0	0	0	0	0	
184	Meter & Service Risers											2	Customer	0	0	0	0	0	0	0	0	0	
185	Pipe - Services & Mains											1	Demand	0	0	0	0	0	0	0	0	0	
186	Pipe - Services & Mains											2	Customer	0	0	0	0	0	0	0	0	0	
187	Total Material & Supplies											0	0	0	0	0	0	0	0	0	0		
188	Gas Storage Inventory											1	Demand	0	0	0	0	0	0	0	0	0	
189	Summary of Working Capital																						
190	Demand											0	0	0	0	0	0	0	0	0	0		
191	Customer											0	0	0	0	0	0	0	0	0	0		
192	Commodity											0	0	0	0	0	0	0	0	0	0		
193	Revenue											0	0	0	0	0	0	0	0	0	0		
194	Total Working Capital											0	0	0	0	0	0	0	0	0	0		
195																							
196	Other											2	Customer	0	0	0	0	0	0	0	0	0	
197	Deferred Income Taxes - Demand											1	Demand	0	0	0	0	0	0	0	0	0	
198	Deferred Income Taxes - Customer											2	Customer	0	0	0	0	0	0	0	0	0	
199	Deferred Income Taxes - Commodity											3	Commodity	0	0	0	0	0	0	0	0	0	
200	Deferred Income Taxes - Revenue											4	Revenue	0	0	0	0	0	0	0	0	0	
201	Deferred Income Taxes - ITC Demand											1	Demand	0	0	0	0	0	0	0	0	0	
202	Deferred Income Taxes - ITC Customer											2	Customer	0	0	0	0	0	0	0	0	0	
203	Deferred Income Taxes - ITC Commodity											3	Commodity	0	0	0	0	0	0	0	0	0	
204	Deferred Income Taxes - ITC Revenue											4	Revenue	0	0	0	0	0	0	0	0	0	
205	Deferred NY PSC Assessment - Demand											1	Demand	0	0	0	0	0	0	0	0	0	
206	Deferred NY PSC Assessment - Customer											2	Customer	0	0	0	0	0	0	0	0	0	
207	Deferred NY PSC Assessment - Revenue											4	Revenue	0	0	0	0	0	0	0	0	0	
208	Deferred RD&D											2	Customer	0	0	0	0	0	0	0	0	0	
209	Deferred Site Remediation Costs - Demand											1	Demand	0	0	0	0	0	0	0	0	0	
210	Deferred Site Remediation Costs - Customer											2	Customer	0	0	0	0	0	0	0	0	0	
211	TRA Impacts - Uncollectibles											4	Revenue	0	0	0	0	0	0	0	0	0	
212	Elimination of Reorganization Costs per C27934											2	Customer	0	0	0	0	0	0	0	0	0	
213	Internal Pension Reserve - Demand											1	Demand	0	0	0	0	0	0	0	0	0	
214	Internal Pension Reserve - Customer											2	Customer	0	0	0	0	0	0	0	0	0	
215	Internal Pension Reserve - Commodity											3	Commodity	0	0	0	0	0	0	0	0	0	
216	Internal Pension Reserve - Revenue											4	Revenue	0	0	0	0	0	0	0	0	0	
217	Earnings Base in Excess of Capitalization - Demand											1	Demand	0	0	0	0	0	0	0	0	0	
218	Earnings Base in Excess of Capitalization - Customer											2	Customer	0	0	0	0	0	0	0	0	0	
219	Earnings Base in Excess of Capitalization - Commodity											3	Commodity	0	0	0	0	0	0	0	0	0	
220	Earnings Base in Excess of Capitalization - Revenue											4	Revenue	0	0	0	0	0	0	0	0	0	
221																							
222																							

	A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year			National Fuel Gas Distribution Corporation												
5	M.E./Customer Component			New York Division												
6	Peak			Cost of Service Study - Total Company												
7	Proposed Rates			Proposed Rates												
8				Twelve Months Ending December 31, 2008												
9				Natural Gas Supply Service												
10																
11																
12	COMPETITIVE ES FUNCTION			<u>FERC</u>	<u>Classification</u>	<u>Total</u>	<u>SC 1</u>	<u>SC 3</u>	<u>TC 1.1</u>	<u>TC 2.0</u>	<u>TC 3.0</u>	<u>TC 4.0</u>	<u>TC 4.1</u>	<u>Cogen</u>		
223	Operating Revenues			400												
224	Revenues - Supply Function			480-481, 489		0	0	0	0	0	0	0	0	0	0	0
225	Revenues - Delivery Function					0	0	0	0	0	0	0	0	0	0	0
226	Revenues - Billing Function					0	0	0	0	0	0	0	0	0	0	0
227	Other Operating Revenues															
228	Late Payment Charges - Supply			487		0	0	0	0	0	0	0	0	0	0	0
229	Late Payment Charges - Delivery			487		0	0	0	0	0	0	0	0	0	0	0
230	Late Payment Charges - Billing			487		0	0	0	0	0	0	0	0	0	0	0
231	Bill Insert Revenues			495		0	0	0	0	0	0	0	0	0	0	0
232	Misc. Other Revenue			495		0	0	0	0	0	0	0	0	0	0	0
233	Sale of Inventory Materials			495		0	0	0	0	0	0	0	0	0	0	0
234	Sales Tax			495	1 Demand	0	0	0	0	0	0	0	0	0	0	0
235	Sales Tax			495	2 Customer	0	0	0	0	0	0	0	0	0	0	0
236	Sales Tax			495	3 Commodity	0	0	0	0	0	0	0	0	0	0	0
237	Sales Tax			495	4 Revenue	0	0	0	0	0	0	0	0	0	0	0
238	Total Other Operating Revenue					0	0	0	0	0	0	0	0	0	0	0
239																
240	Total Operating Revenue					0	0	0	0	0	0	0	0	0	0	0
241																

	A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year			National Fuel Gas Distribution Corporation												
5	M.E./Customer Component			New York Division												
6	Peak			Cost of Service Study - Total Company												
7	Proposed Rates			Proposed Rates												
8				Twelve Months Ending December 31, 2008												
9				Natural Gas Supply Service												
10																
11				FERC												
12	COMPETITIVE ES FUNCTION			<u>Accounts</u>	<u>Classification</u>	<u>Total</u>	<u>SC 1</u>	<u>SC 3</u>	<u>TC 1.1</u>	<u>TC 2.0</u>	<u>TC 3.0</u>	<u>TC 4.0</u>	<u>TC 4.1</u>	<u>Cogen</u>		
242	Direct Labor Expense			401,402												
243	Natural Gas Production			750-769	1 Demand	0	0	0	0	0	0	0	0	0	0	0
244																
245	Other Gas Supply			807.1-813	3 Commodity	0	0	0	0	0	0	0	0	0	0	0
246																
247	Transmission			850-867	1 Demand	0	0	0	0	0	0	0	0	0	0	0
248																
249	Distribution															
250	Load Dispatching			871	1 Demand	0	0	0	0	0	0	0	0	0	0	0
251	Mains & Services			874	1 Demand	0	0	0	0	0	0	0	0	0	0	0
252	Structures & Improvements			886	1 Demand	0	0	0	0	0	0	0	0	0	0	0
253	Mains Maintenance			887	1 Demand	0	0	0	0	0	0	0	0	0	0	0
254	Services Maintenance			887	1 Demand	0	0	0	0	0	0	0	0	0	0	0
255	Compressor Station Equip Maint			888	1 Demand	0	0	0	0	0	0	0	0	0	0	0
256	Compressor Station Equipment			872,888	1 Demand	0	0	0	0	0	0	0	0	0	0	0
257	Meas. & Regulator - General			875,889	1 Demand	0	0	0	0	0	0	0	0	0	0	0
258	Meas. & Regulator - Industrial			876,890	1 Demand	0	0	0	0	0	0	0	0	0	0	0
259	Meas. & Regulator - City			877,891	1 Demand	0	0	0	0	0	0	0	0	0	0	0
260	Maint of Other Equipment			894	1 Demand	0	0	0	0	0	0	0	0	0	0	0
261	Supervision & Engineering			870,885	1 Demand	0	0	0	0	0	0	0	0	0	0	0
262	Other Distribution Expense			880	1 Demand	0	0	0	0	0	0	0	0	0	0	0
263	Mains & Services			874	2 Customer	0	0	0	0	0	0	0	0	0	0	0
264	Mains Maintenance			887	2 Customer	0	0	0	0	0	0	0	0	0	0	0
265	Services Maintenance			887	2 Customer	0	0	0	0	0	0	0	0	0	0	0
266	Meters & House Regulators			878,893	2 Customer	0	0	0	0	0	0	0	0	0	0	0
267	Customer Installations				2 Customer	0	0	0	0	0	0	0	0	0	0	0
268	Maint of Other Equipment			894	2 Customer	0	0	0	0	0	0	0	0	0	0	0
269	Supervision & Engineering			870,885	2 Customer	0	0	0	0	0	0	0	0	0	0	0
270	Other Distribution Expense			880	2 Customer	0	0	0	0	0	0	0	0	0	0	0
271	Total Distribution - Demand					0	0	0	0	0	0	0	0	0	0	0
272	Total Distribution - Customer					0	0	0	0	0	0	0	0	0	0	0
273	Total Distribution					0	0	0	0	0	0	0	0	0	0	0
274																
275	Customer Accounts															
276	Meter Reading			902	2 Customer	0	0	0	0	0	0	0	0	0	0	0
277	Customer Record & Collections			903	2 Customer	0	0	0	0	0	0	0	0	0	0	0
278	Customer Record & Collections			903	4 Revenue	0	0	0	0	0	0	0	0	0	0	0
279	Miscellaneous Customer Accounts			905	2 Customer	0	0	0	0	0	0	0	0	0	0	0
280	Supervision			901	2 Customer	0	0	0	0	0	0	0	0	0	0	0
281	Supervision			901	4 Revenue	0	0	0	0	0	0	0	0	0	0	0
282	Total Customer Accounts - Customer					0	0	0	0	0	0	0	0	0	0	0
283	Total Customer Accounts - Revenue					0	0	0	0	0	0	0	0	0	0	0
284	Total Customer Accounts					0	0	0	0	0	0	0	0	0	0	0
285																
286	Customer Service			909-913												
287	Customer Service				2 Customer	0	0	0	0	0	0	0	0	0	0	0
288	Transportation Administration				2 Customer	0	0	0	0	0	0	0	0	0	0	0
289	Total Customer Service					0	0	0	0	0	0	0	0	0	0	0
290																
291	Summary of Direct Labor Expense					0	0	0	0	0	0	0	0	0	0	0
292	Demand					0	0	0	0	0	0	0	0	0	0	0
293	Customer					0	0	0	0	0	0	0	0	0	0	0
294	Commodity					0	0	0	0	0	0	0	0	0	0	0
295	Revenue					0	0	0	0	0	0	0	0	0	0	0
296																
297	Total Direct Labor Expense					0	0	0	0	0	0	0	0	0	0	0
298																

	A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ										
4	Rate Year											National Fuel Gas Distribution Corporation														
5	M.E./Customer Component											New York Division														
6	Peak											Cost of Service Study - Total Company														
7	Proposed Rates											Proposed Rates														
8												Twelve Months Ending December 31, 2008														
9												Natural Gas Supply Service														
10																										
11												FERC														
12	COMPETITIVE ES FUNCTION											Accounts					Classification	Total	SC.1	SC.3	TC.1.1	TC.2.0	TC.3.0	TC.4.0	TC.4.1	Cogen
299	Operation and Maintenance Expense											401,402														
300	Natural Gas Production											750-769					1 Demand	0	0	0	0	0	0	0	0	0
301																										
302	Purchase Gas Expense - Supply											401,999					3 Commodity	0	0	0	0	0	0	0	0	0
303	Purchase Gas Expense - Delivery											401,999					3 Commodity	0	0	0	0	0	0	0	0	0
304	Other Gas Supply Expense - Supply											807.1-813					3 Commodity	0	0	0	0	0	0	0	0	0
305	Other Gas Supply Expense - Delivery											807.1-813					3 Commodity	0	0	0	0	0	0	0	0	0
306	Gas for Utility Operation											807.1-813					3 Commodity	0	0	0	0	0	0	0	0	0
307	Total Other Gas Supply																	0	0	0	0	0	0	0	0	
308																										
309	Transmission											850-867					1 Demand	0	0	0	0	0	0	0	0	0
310																										
311	Distribution																									
312	Load Dispatching											871					1 Demand	0	0	0	0	0	0	0	0	0
313	Compressor Station Equipment											872					1 Demand	0	0	0	0	0	0	0	0	0
314	Mains & Services											874					1 Demand	0	0	0	0	0	0	0	0	0
315	Structures & Improvements											886					1 Demand	0	0	0	0	0	0	0	0	0
316	Mains Maintenance											887					1 Demand	0	0	0	0	0	0	0	0	0
317	Compressor Station Equip Maint											888					1 Demand	0	0	0	0	0	0	0	0	0
318	Maint of Other Equipment											894					1 Demand	0	0	0	0	0	0	0	0	0
319	Meas. & Regulator - General											875,889					1 Demand	0	0	0	0	0	0	0	0	0
320	Meas. & Regulator - Industrial											876,890					1 Demand	0	0	0	0	0	0	0	0	0
321	Meas. & Regulator - City											877,891					1 Demand	0	0	0	0	0	0	0	0	0
322	Services Maintenance											892,892.10					1 Demand	0	0	0	0	0	0	0	0	
323	Supervision & Engineering											870,885					1 Demand	0	0	0	0	0	0	0	0	0
324	Rents											881					1 Demand	0	0	0	0	0	0	0	0	0
325	Other Distribution Expense											880					1 Demand	0	0	0	0	0	0	0	0	0
326	Mains & Services											874					2 Customer	0	0	0	0	0	0	0	0	0
327	Customer Installations											879					2 Customer	0	0	0	0	0	0	0	0	0
328	Mains Maintenance											887					2 Customer	0	0	0	0	0	0	0	0	0
329	Maint of Other Equipment											894					2 Customer	0	0	0	0	0	0	0	0	
330	Meters & House Regulators											878,893					2 Customer	0	0	0	0	0	0	0	0	0
331	Services Maintenance											893,893.10					2 Customer	0	0	0	0	0	0	0	0	
332	Supervision & Engineering											870,885					2 Customer	0	0	0	0	0	0	0	0	0
333	Rents											881					2 Customer	0	0	0	0	0	0	0	0	0
334	Other Distribution Expense											880					2 Customer	0	0	0	0	0	0	0	0	0
335	Total Distribution - Demand																	0	0	0	0	0	0	0	0	0
336	Total Distribution - Customer																	0	0	0	0	0	0	0	0	0
337	Total Distribution																	0	0	0	0	0	0	0	0	0
338																										
339	Customer Accounts																									
340	Meter Reading											902					2 Customer	0	0	0	0	0	0	0	0	0
341	Customer Record & Collections											903					2 Customer	0	0	0	0	0	0	0	0	0
342	Customer Record & Collections											903					4 Revenue	0	0	0	0	0	0	0	0	0
343	Uncollectible Accounts - Supply											904					4 Revenue	0	0	0	0	0	0	0	0	0
344	Uncollectible Accounts - Delivery											904					4 Revenue	0	0	0	0	0	0	0	0	0
345	Uncollectible Accounts - Billing											904					4 Revenue	0	0	0	0	0	0	0	0	0
346	Miscellaneous Customer Accounts											905					2 Customer	0	0	0	0	0	0	0	0	0
347	Supervision											901					2 Customer	0	0	0	0	0	0	0	0	
348	Supervision											901					4 Revenue	0	0	0	0	0	0	0	0	0
349	Total Customer Accounts - Customer																	0	0	0	0	0	0	0	0	0
350	Total Customer Accounts - Revenue																	0	0	0	0	0	0	0	0	0
351	Total Customer Accounts																	0	0	0	0	0	0	0	0	0
352																										
353	Customer Service											909-913														
354	Customer Service																2 Customer	0	0	0	0	0	0	0	0	0
355	Transportation Administration																2 Customer	0	0	0	0	0	0	0	0	0
356	Total Customer Service																	0	0	0	0	0	0	0	0	0
357																										
358	Sales Promotion																2 Customer	0	0	0	0	0	0	0	0	0
359																										

A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year											National Fuel Gas Distribution Corporation			
5	M.E./Customer Component											New York Division			
6	Peak											Cost of Service Study - Total Company			
7	Proposed Rates											Proposed Rates			
8												Twelve Months Ending December 31, 2008			
9												Natural Gas Supply Service			
10															
11															
12	COMPETITIVE ES FUNCTION		FERC	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen		
			Accounts												
360	Administrative & General Expenses														
361	A&G Salaries		920		0	0	0	0	0	0	0	0	0	0	0
362	Corporate Management - Non O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	0
363	Corporate Management - O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	0
364	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0	0	0
365	Operations, Engineering, & Mechanical			1 Demand	0	0	0	0	0	0	0	0	0	0	0
366	Corporate Management - Non O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	0
367	Corporate Management - O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	0
368	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0	0	0
369	Operations, Engineering, & Mechanical			2 Customer	0	0	0	0	0	0	0	0	0	0	0
370	Corporate Management - O&M			4 Revenue	0	0	0	0	0	0	0	0	0	0	0
371	Total A&G Salaries														
372															
373	Office Supplies & Expenses		921		0	0	0	0	0	0	0	0	0	0	0
374	Corporate Management - Non O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	0
375	Corporate Management - O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	0
376	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0	0	0
377	Operations, Engineering, & Mechanical			1 Demand	0	0	0	0	0	0	0	0	0	0	0
378	Corporate Management - Non O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	0
379	Corporate Management - O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	0
380	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0	0	0
381	Operations, Engineering, & Mechanical			2 Customer	0	0	0	0	0	0	0	0	0	0	0
382	Corporate Management - O&M			4 Revenue	0	0	0	0	0	0	0	0	0	0	0
383	Total Outside Services														
384															
385	Administrative Exp. Transferred - Credit		922		0	0	0	0	0	0	0	0	0	0	0
386	Corporate Management - Non O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	0
387	Corporate Management - O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	0
388	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0	0	0
389	Operations, Engineering, & Mechanical			1 Demand	0	0	0	0	0	0	0	0	0	0	0
390	Corporate Management - Non O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	0
391	Corporate Management - O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	0
392	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0	0	0
393	Operations, Engineering, & Mechanical			2 Customer	0	0	0	0	0	0	0	0	0	0	0
394	Corporate Management - O&M			4 Revenue	0	0	0	0	0	0	0	0	0	0	0
395	Total Administrative Exp. Transferred - Credit														
396															
397	Outside Services Employed		923		0	0	0	0	0	0	0	0	0	0	0
398	Corporate Management - Non O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	0
399	Corporate Management - O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	0
400	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0	0	0
401	Operations, Engineering, & Mechanical			1 Demand	0	0	0	0	0	0	0	0	0	0	0
402	Corporate Management - Non O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	0
403	Corporate Management - O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	0
404	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0	0	0
405	Operations, Engineering, & Mechanical			2 Customer	0	0	0	0	0	0	0	0	0	0	0
406	Corporate Management - O&M			4 Revenue	0	0	0	0	0	0	0	0	0	0	0
407	Total Outside Services Employed														
408															
409	Property Insurance		924		0	0	0	0	0	0	0	0	0	0	0
410	Corporate Management - Non O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	0
411	Corporate Management - O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	0
412	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0	0	0
413	Operations, Engineering, & Mechanical			1 Demand	0	0	0	0	0	0	0	0	0	0	0
414	Corporate Management - Non O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	0
415	Corporate Management - O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	0
416	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0	0	0
417	Operations, Engineering, & Mechanical			2 Customer	0	0	0	0	0	0	0	0	0	0	0
418	Corporate Management - O&M			4 Revenue	0	0	0	0	0	0	0	0	0	0	0
419	Total Property Insurance														
420															

A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year		National Fuel Gas Distribution Corporation												
5	M.E./Customer Component		New York Division												
6	Peak		Cost of Service Study - Total Company												
7	Proposed Rates		Proposed Rates												
8			Twelve Months Ending December 31, 2008												
9			Natural Gas Supply Service												
10															
11															
12	COMPETITIVE ES FUNCTION		FERC	Classification	Total	SC1	SC3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen		
			Accounts												
421	Injuries & Damages		925												
422	Corporate Management - Non O&M			1 Demand	0	0	0	0	0	0	0	0	0		
423	Corporate Management - O&M			1 Demand	0	0	0	0	0	0	0	0	0		
424	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0		
425	Operations, Engineering, & Mechanical			1 Demand	0	0	0	0	0	0	0	0	0		
426	Corporate Management - Non O&M			2 Customer	0	0	0	0	0	0	0	0	0		
427	Corporate Management - O&M			2 Customer	0	0	0	0	0	0	0	0	0		
428	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0		
429	Operations, Engineering, & Mechanical			2 Customer	0	0	0	0	0	0	0	0	0		
430	Corporate Management - O&M			4 Revenue	0	0	0	0	0	0	0	0	0		
431	Total Injuries & Damages				0	0	0	0	0	0	0	0	0		
432															
433	Employee Pension & Benefits		926												
434	Corporate Management - Non O&M			1 Demand	0	0	0	0	0	0	0	0	0		
435	Corporate Management - O&M			1 Demand	0	0	0	0	0	0	0	0	0		
436	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0		
437	Operations, Engineering, & Mechanical			1 Demand	0	0	0	0	0	0	0	0	0		
438	Corporate Management - Non O&M			2 Customer	0	0	0	0	0	0	0	0	0		
439	Corporate Management - O&M			2 Customer	0	0	0	0	0	0	0	0	0		
440	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0		
441	Operations, Engineering, & Mechanical			2 Customer	0	0	0	0	0	0	0	0	0		
442	Corporate Management - O&M			4 Revenue	0	0	0	0	0	0	0	0	0		
443	Total Employee Pension & Benefits				0	0	0	0	0	0	0	0	0		
444															
445	Franchise Requirement		927												
446	Corporate Management - Non O&M			1 Demand	0	0	0	0	0	0	0	0	0		
447	Corporate Management - O&M			1 Demand	0	0	0	0	0	0	0	0	0		
448	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0		
449	Operations, Engineering, & Mechanical			1 Demand	0	0	0	0	0	0	0	0	0		
450	Corporate Management - Non O&M			2 Customer	0	0	0	0	0	0	0	0	0		
451	Corporate Management - O&M			2 Customer	0	0	0	0	0	0	0	0	0		
452	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0		
453	Operations, Engineering, & Mechanical			2 Customer	0	0	0	0	0	0	0	0	0		
454	Corporate Management - O&M			4 Revenue	0	0	0	0	0	0	0	0	0		
455	Total Franchise Requirement				0	0	0	0	0	0	0	0	0		
456															
457	Regulatory Commission Expenses		928												
458	Corporate Management - Non O&M			1 Demand	0	0	0	0	0	0	0	0	0		
459	Corporate Management - O&M			1 Demand	0	0	0	0	0	0	0	0	0		
460	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0		
461	Operations, Engineering, & Mechanical			1 Demand	0	0	0	0	0	0	0	0	0		
462	Corporate Management - Non O&M			2 Customer	0	0	0	0	0	0	0	0	0		
463	Corporate Management - O&M			2 Customer	0	0	0	0	0	0	0	0	0		
464	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0		
465	Operations, Engineering, & Mechanical			2 Customer	0	0	0	0	0	0	0	0	0		
466	Corporate Management - O&M			4 Revenue	0	0	0	0	0	0	0	0	0		
467	Total Regulatory Expenses				0	0	0	0	0	0	0	0	0		
468															
469	Miscellaneous General Expenses		930.2												
470	Corporate Management - Non O&M			1 Demand	0	0	0	0	0	0	0	0	0		
471	Corporate Management - O&M			1 Demand	0	0	0	0	0	0	0	0	0		
472	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0		
473	Operations, Engineering, & Mechanical			1 Demand	0	0	0	0	0	0	0	0	0		
474	Corporate Management - Non O&M			2 Customer	0	0	0	0	0	0	0	0	0		
475	Corporate Management - O&M			2 Customer	0	0	0	0	0	0	0	0	0		
476	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0		
477	Operations, Engineering, & Mechanical			2 Customer	0	0	0	0	0	0	0	0	0		
478	Corporate Management - O&M			4 Revenue	0	0	0	0	0	0	0	0	0		
479	Total Miscellaneous General Expenses				0	0	0	0	0	0	0	0	0		
480															

	A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ		
4	Rate Year											National Fuel Gas Distribution Corporation						
5	M.E./Customer Component											New York Division						
6	Peak											Cost of Service Study - Total Company						
7	Proposed Rates											Proposed Rates						
8												Twelve Months Ending December 31, 2008						
9												Natural Gas Supply Service						
10																		
11												FERC						
12	COMPETITIVE ES FUNCTION			<u>Accounts</u>	<u>Classification</u>	<u>Total</u>	<u>SG 1</u>	<u>SG 3</u>	<u>TC 1.1</u>	<u>TC 2.0</u>	<u>TC 3.0</u>	<u>TC 4.0</u>	<u>TC 4.1</u>	<u>Cogen</u>				
481	Rents			931														
482	Corporate Management - Non O&M				1 Demand	0	0	0	0	0	0	0	0	0	0	0		
483	Corporate Management - O&M				1 Demand	0	0	0	0	0	0	0	0	0	0	0		
484	Consumer Services				1 Demand	0	0	0	0	0	0	0	0	0	0	0		
485	Operations, Engineering, & Mechanical				1 Demand	0	0	0	0	0	0	0	0	0	0	0		
486	Corporate Management - Non O&M				2 Customer	0	0	0	0	0	0	0	0	0	0	0		
487	Corporate Management - O&M				2 Customer	0	0	0	0	0	0	0	0	0	0	0		
488	Consumer Services				2 Customer	0	0	0	0	0	0	0	0	0	0	0		
489	Operations, Engineering, & Mechanical				2 Customer	0	0	0	0	0	0	0	0	0	0	0		
490	Corporate Management - O&M				4 Revenue	0	0	0	0	0	0	0	0	0	0	0		
491	Total Rents					0	0	0	0	0	0	0	0	0	0	0		
492																		
493	Maintenance General Plant			932														
494	Corporate Management - Non O&M				1 Demand	0	0	0	0	0	0	0	0	0	0	0		
495	Corporate Management - O&M				1 Demand	0	0	0	0	0	0	0	0	0	0	0		
496	Consumer Services				1 Demand	0	0	0	0	0	0	0	0	0	0	0		
497	Operations, Engineering, & Mechanical				1 Demand	0	0	0	0	0	0	0	0	0	0	0		
498	Corporate Management - Non O&M				2 Customer	0	0	0	0	0	0	0	0	0	0	0		
499	Corporate Management - O&M				2 Customer	0	0	0	0	0	0	0	0	0	0	0		
500	Consumer Services				2 Customer	0	0	0	0	0	0	0	0	0	0	0		
501	Operations, Engineering, & Mechanical				2 Customer	0	0	0	0	0	0	0	0	0	0	0		
502	Corporate Management - O&M				4 Revenue	0	0	0	0	0	0	0	0	0	0	0		
503	Total Maintenance General Plant					0	0	0	0	0	0	0	0	0	0	0		
504																		
505	Total Administrative & General																	
506	Demand					0	0	0	0	0	0	0	0	0	0	0		
507	Customer					0	0	0	0	0	0	0	0	0	0	0		
508	Commodity					0	0	0	0	0	0	0	0	0	0	0		
509	Revenue					0	0	0	0	0	0	0	0	0	0	0		
510																		
511																		
512	Misc. Other				2 Customer	0	0	0	0	0	0	0	0	0	0	0		
513																		
514	Summary O&M Expenses																	
515	Demand					0	0	0	0	0	0	0	0	0	0	0		
516	Customer					0	0	0	0	0	0	0	0	0	0	0		
517	Commodity					0	0	0	0	0	0	0	0	0	0	0		
518	Revenue					0	0	0	0	0	0	0	0	0	0	0		
519	Total O&M Expenses					0	0	0	0	0	0	0	0	0	0	0		
520																		

	A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year			National Fuel Gas Distribution Corporation												
5	M.E./Customer Component			New York Division												
6	Peak			Cost of Service Study - Total Company												
7	Proposed Rates			Proposed Rates												
8				Twelve Months Ending December 31, 2008												
9				Natural Gas Supply Service												
10																
11																
12	COMPETITIVE ES FUNCTION			<u>FERC</u>	<u>Classification</u>	<u>Total</u>	<u>SC.1</u>	<u>SC.3</u>	<u>TC.1.1</u>	<u>TC.2.0</u>	<u>TC.3.0</u>	<u>TC.4.0</u>	<u>TC.4.1</u>	<u>Cogen</u>		
521	Taxes Other Than Income			<u>Accounts</u>												
522	Federal															
523	FICA															
524		Demand	1	Demand	0	0	0	0	0	0	0	0	0	0	0	0
525		Customer	2	Customer	0	0	0	0	0	0	0	0	0	0	0	0
526		Commodity	3	Commodity	0	0	0	0	0	0	0	0	0	0	0	0
527		Revenue	4	Revenue	0	0	0	0	0	0	0	0	0	0	0	0
528	Total FICA				0	0	0	0	0	0	0	0	0	0	0	0
529	Unemployment Compensation															
530		Demand	1	Demand	0	0	0	0	0	0	0	0	0	0	0	0
531		Customer	2	Customer	0	0	0	0	0	0	0	0	0	0	0	0
532		Commodity	3	Commodity	0	0	0	0	0	0	0	0	0	0	0	0
533		Revenue	4	Revenue	0	0	0	0	0	0	0	0	0	0	0	0
534	Total Unemployment Compensation				0	0	0	0	0	0	0	0	0	0	0	0
535	Total Federal				0	0	0	0	0	0	0	0	0	0	0	0
536	New York															
537	Unemployment Insurance															
538		Demand	1	Demand	0	0	0	0	0	0	0	0	0	0	0	0
539		Customer	2	Customer	0	0	0	0	0	0	0	0	0	0	0	0
540		Commodity	3	Commodity	0	0	0	0	0	0	0	0	0	0	0	0
541		Revenue	4	Revenue	0	0	0	0	0	0	0	0	0	0	0	0
542	Total Unemployment Insurance				0	0	0	0	0	0	0	0	0	0	0	0
543	Miscellaneous - Insurance Premium Tax															
544		Demand	1	Demand	0	0	0	0	0	0	0	0	0	0	0	0
545		Customer	2	Customer	0	0	0	0	0	0	0	0	0	0	0	0
546		Revenue	4	Revenue	0	0	0	0	0	0	0	0	0	0	0	0
547	Total Miscellaneous - Insurance Premium Tax				0	0	0	0	0	0	0	0	0	0	0	0
548	Property Tax															
549		Demand	1	Demand	0	0	0	0	0	0	0	0	0	0	0	0
550		Customer	2	Customer	0	0	0	0	0	0	0	0	0	0	0	0
551		Commodity	3	Commodity	0	0	0	0	0	0	0	0	0	0	0	0
552		Revenue	4	Revenue	0	0	0	0	0	0	0	0	0	0	0	0
553	Total Property Tax				0	0	0	0	0	0	0	0	0	0	0	0
554	Sales Tax Company Use															
555		Demand	1	Demand	0	0	0	0	0	0	0	0	0	0	0	0
556		Customer	2	Customer	0	0	0	0	0	0	0	0	0	0	0	0
557		Revenue	4	Revenue	0	0	0	0	0	0	0	0	0	0	0	0
558	Total Sales Tax Company Use				0	0	0	0	0	0	0	0	0	0	0	0
559	Total New York				0	0	0	0	0	0	0	0	0	0	0	0
560	Summary of Taxes Other Than Income				0	0	0	0	0	0	0	0	0	0	0	0
561		Demand			0	0	0	0	0	0	0	0	0	0	0	0
562		Customer			0	0	0	0	0	0	0	0	0	0	0	0
563		Commodity			0	0	0	0	0	0	0	0	0	0	0	0
564		Revenue			0	0	0	0	0	0	0	0	0	0	0	0
565	Total Taxes Other Than Income				0	0	0	0	0	0	0	0	0	0	0	0
566																

	A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year			National Fuel Gas Distribution Corporation												
5	M.E./Customer Component			New York Division												
6	Peak			Cost of Service Study - Total Company												
7	Proposed Rates			Proposed Rates												
8				Twelve Months Ending December 31, 2008												
9				Natural Gas Supply Service												
10																
11				FERC												
12	COMPETITIVE ES FUNCTION	Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen				
567	Federal/State Income Tax	409		0	0	0	0	0	0	0	0	0	0			
568	Operating Revenue			0	0	0	0	0	0	0	0	0	0			
569	Operating Deductions			0	0	0	0	0	0	0	0	0	0			
570	O&M Expenses	401, 402		0	0	0	0	0	0	0	0	0	0			
571	Depreciation Expense	403		0	0	0	0	0	0	0	0	0	0			
572	Taxes Other Than Income	408		0	0	0	0	0	0	0	0	0	0			
573	Negative Net Salvage			0	0	0	0	0	0	0	0	0	0			
574	Total Operating Deductions			0	0	0	0	0	0	0	0	0	0			
575	Operating Income Before Income Taxes			0	0	0	0	0	0	0	0	0	0			
576	Adjustments for Tax Purposes			0	0	0	0	0	0	0	0	0	0			
577	Interest Charges			0	0	0	0	0	0	0	0	0	0			
578	Cost of Retiring Property			0	0	0	0	0	0	0	0	0	0			
579	Additional State Income Tax Depr.			0	0	0	0	0	0	0	0	0	0			
580	Meals/Entertainment			0	0	0	0	0	0	0	0	0	0			
581	Contributions in Aid of Construction			0	0	0	0	0	0	0	0	0	0			
582	Bad Debts - Net			0	0	0	0	0	0	0	0	0	0			
583	Capitalized Overheads			0	0	0	0	0	0	0	0	0	0			
584	Total Adjustments for Tax Purposes			0	0	0	0	0	0	0	0	0	0			
585	New York Taxable Income			0	0	0	0	0	0	0	0	0	0			
586	Total State Income Tax @	7.50%		0	0	0	0	0	0	0	0	0	0			
587	FIT Adjustments			0	0	0	0	0	0	0	0	0	0			
588	Federal Taxable Income			0	0	0	0	0	0	0	0	0	0			
589	Total Federal Income Tax @	35.00%		0	0	0	0	0	0	0	0	0	0			
590	Other Tax Adjustment			0	0	0	0	0	0	0	0	0	0			
591	Investment Tax Credit			0	0	0	0	0	0	0	0	0	0			
592	Deferred Income Taxes - Liberalized Depr.			0	0	0	0	0	0	0	0	0	0			
593																

	A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year			National Fuel Gas Distribution Corporation												
5	M.E./Customer Component			New York Division												
6	Peak			Cost of Service Study - Total Company												
7	Proposed Rates			Proposed Rates												
8				Twelve Months Ending December 31, 2008												
9				Natural Gas Supply Service												
10																
11																
12	COMPETITIVE ES FUNCTION			FERC	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen		
594	Summary			Accounts												
595	Utility Operating Income															
596	Total Operating Revenue					0	0	0	0	0	0	0	0	0	0	0
597	Operating Income Deductions															
598	O&M Expenses															
599	Demand					0	0	0	0	0	0	0	0	0	0	0
600	Customer					0	0	0	0	0	0	0	0	0	0	0
601	Commodity					0	0	0	0	0	0	0	0	0	0	0
602	Revenue					0	0	0	0	0	0	0	0	0	0	0
603	Total O&M Expense					0	0	0	0	0	0	0	0	0	0	0
604	Depreciation Expense															
605	Demand					0	0	0	0	0	0	0	0	0	0	0
606	Customer					0	0	0	0	0	0	0	0	0	0	0
607	Commodity					0	0	0	0	0	0	0	0	0	0	0
608	Revenue					0	0	0	0	0	0	0	0	0	0	0
609	Total Depreciation Expense					0	0	0	0	0	0	0	0	0	0	0
610	Negative Net Salvage					0	0	0	0	0	0	0	0	0	0	0
611	Taxes Other Than Income															
612	Demand					0	0	0	0	0	0	0	0	0	0	0
613	Customer					0	0	0	0	0	0	0	0	0	0	0
614	Commodity					0	0	0	0	0	0	0	0	0	0	0
615	Revenue					0	0	0	0	0	0	0	0	0	0	0
616	Total Taxes Other Than Income					0	0	0	0	0	0	0	0	0	0	0
617	Federal/State Income Taxes					0	0	0	0	0	0	0	0	0	0	0
618	Investment Tax Credit					0	0	0	0	0	0	0	0	0	0	0
619	Deferred Income Taxes - Liberalized Depr.					0	0	0	0	0	0	0	0	0	0	0
620	Total Operating Revenue Deductions					0	0	0	0	0	0	0	0	0	0	0
621	Utility Operating Income					0	0	0	0	0	0	0	0	0	0	0
622	Rate Base															
623	Gas Plant In Service															
624	Demand					0	0	0	0	0	0	0	0	0	0	0
625	Customer					0	0	0	0	0	0	0	0	0	0	0
626	Commodity					0	0	0	0	0	0	0	0	0	0	0
627	Revenue					0	0	0	0	0	0	0	0	0	0	0
628	Total Gas Plant In Service					0	0	0	0	0	0	0	0	0	0	0
629	Accumulated Reserve for Depreciation															
630	Demand					0	0	0	0	0	0	0	0	0	0	0
631	Customer					0	0	0	0	0	0	0	0	0	0	0
632	Commodity					0	0	0	0	0	0	0	0	0	0	0
633	Revenue					0	0	0	0	0	0	0	0	0	0	0
634	Total Reserve for Depreciation					0	0	0	0	0	0	0	0	0	0	0
635	Net Plant					0	0	0	0	0	0	0	0	0	0	0

A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	National Fuel Gas Distribution Corporation														
5	New York Division														
6	Cost of Service Study - Total Company														
7	Proposed Rates														
8	Twelve Months Ending December 31, 2008														
9	Natural Gas Supply Service														
10															
11															
12	COMPETITIVE ES FUNCTION	<u>FERC</u>	<u>Classification</u>	<u>Total</u>	<u>SC.1</u>	<u>SC.3</u>	<u>TC.1.1</u>	<u>TC.2.0</u>	<u>TC.3.0</u>	<u>TC.4.0</u>	<u>TC.4.1</u>	<u>Cogen</u>			
636	Working Capital														
637	Demand			0	0	0	0	0	0	0	0	0	0	0	0
638	Customer			0	0	0	0	0	0	0	0	0	0	0	0
639	Commodity			0	0	0	0	0	0	0	0	0	0	0	0
640	Revenue			0	0	0	0	0	0	0	0	0	0	0	0
641	Total Working Capital			0	0	0	0	0	0	0	0	0	0	0	0
642	Other			0	0	0	0	0	0	0	0	0	0	0	0
643	Deferred Income Taxes														
644	Demand			0	0	0	0	0	0	0	0	0	0	0	0
645	Customer			0	0	0	0	0	0	0	0	0	0	0	0
646	Commodity			0	0	0	0	0	0	0	0	0	0	0	0
647	Revenue			0	0	0	0	0	0	0	0	0	0	0	0
648	Total Deferred Income Taxes			0	0	0	0	0	0	0	0	0	0	0	0
649	Deferred Income Taxes - ITC														
650	Demand			0	0	0	0	0	0	0	0	0	0	0	0
651	Customer			0	0	0	0	0	0	0	0	0	0	0	0
652	Commodity			0	0	0	0	0	0	0	0	0	0	0	0
653	Revenue			0	0	0	0	0	0	0	0	0	0	0	0
654	Total Deferred Income Taxes - ITC			0	0	0	0	0	0	0	0	0	0	0	0
655	Deferred NY PSC Assessment														
656	Demand			0	0	0	0	0	0	0	0	0	0	0	0
657	Customer			0	0	0	0	0	0	0	0	0	0	0	0
658	Revenue			0	0	0	0	0	0	0	0	0	0	0	0
659	Total Deferred NY PSC Assessment			0	0	0	0	0	0	0	0	0	0	0	0
660	Deferred RD&D			0	0	0	0	0	0	0	0	0	0	0	0
661	Deferred Site Remediation Costs														
662	Demand			0	0	0	0	0	0	0	0	0	0	0	0
663	Customer			0	0	0	0	0	0	0	0	0	0	0	0
664	Total Deferred Site Remediation Costs			0	0	0	0	0	0	0	0	0	0	0	0
665	TRA Impacts - Uncollectibles			0	0	0	0	0	0	0	0	0	0	0	0
666	Elimination of Reorganization Costs per C27934			0	0	0	0	0	0	0	0	0	0	0	0
667	Internal Pension Reserve														
668	Demand			0	0	0	0	0	0	0	0	0	0	0	0
669	Customer			0	0	0	0	0	0	0	0	0	0	0	0
670	Commodity			0	0	0	0	0	0	0	0	0	0	0	0
671	Revenue			0	0	0	0	0	0	0	0	0	0	0	0
672	Total Internal Pension Reserve			0	0	0	0	0	0	0	0	0	0	0	0
673	Earnings Base in Excess of Capitalization														
674	Demand			0	0	0	0	0	0	0	0	0	0	0	0
675	Customer			0	0	0	0	0	0	0	0	0	0	0	0
676	Commodity			0	0	0	0	0	0	0	0	0	0	0	0
677	Revenue			0	0	0	0	0	0	0	0	0	0	0	0
678	Total Earnings Base in Excess of Capitalization			0	0	0	0	0	0	0	0	0	0	0	0
679	Net Rate Base			0	0	0	0	0	0	0	0	0	0	0	0
680															
681	Return Earned			0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
682															
683	Unitized Rate of Return			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
684	END COMPETITIVE ENERGY SERVICES FUNCTION														

	A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year			National Fuel Gas Distribution Corporation												
5	M.E./Customer Component			New York Division												
6	Peak			Cost of Service Study - Total Company												
7	Proposed Rates			Proposed Rates												
8				Twelve Months Ending December 31, 2008												
9				Billing and Payment Service												
10																
11				FERC												
12	COMPETITIVE ES FUNCTION			<u>Accounts</u>	<u>Classification</u>	<u>Total</u>	<u>SC 1</u>	<u>SC 3</u>	<u>TC 1.1</u>	<u>TC 2.0</u>	<u>TC 3.0</u>	<u>TC 4.0</u>	<u>TC 4.1</u>	<u>Cogen</u>		
13																
14	Gas Plant in Service			101												
15	Production Plant			325-338	1 Demand	0	0	0	0	0	0	0	0	0	0	0
16																
17	Transmission Plant			365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0
18	Transmission Plant			365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0
19																
20	Distribution Plant															
21	Land			374.1	1 Demand	0	0	0	0	0	0	0	0	0	0	0
22	Land Rights			374.2	1 Demand	0	0	0	0	0	0	0	0	0	0	0
23	Structures & Improvements			375	1 Demand	0	0	0	0	0	0	0	0	0	0	0
24	Mains (Other)			376	1 Demand	0	0	0	0	0	0	0	0	0	0	0
25	Mains (>4")			376	1 Demand	0	0	0	0	0	0	0	0	0	0	0
26	Mains (Remaining)			376	1 Demand	0	0	0	0	0	0	0	0	0	0	0
27	Compressor Station Equipment			377	1 Demand	0	0	0	0	0	0	0	0	0	0	0
28	Industrial M&R Station Equipment			385	1 Demand	0	0	0	0	0	0	0	0	0	0	0
29	Other			387	1 Demand	0	0	0	0	0	0	0	0	0	0	0
30	Land Rights			374.2	2 Customer	0	0	0	0	0	0	0	0	0	0	0
31	Mains			376	2 Customer	0	0	0	0	0	0	0	0	0	0	0
32	M&R Station Equipment			378	2 Customer	0	0	0	0	0	0	0	0	0	0	0
33	Services			380	2 Customer	0	0	0	0	0	0	0	0	0	0	0
34	Meters			381	2 Customer	0	0	0	0	0	0	0	0	0	0	0
35	Meter Installations			382	2 Customer	0	0	0	0	0	0	0	0	0	0	0
36	House Regulators			383	2 Customer	0	0	0	0	0	0	0	0	0	0	0
37	House Regulators Installations			384	2 Customer	0	0	0	0	0	0	0	0	0	0	0
38	Other			387	2 Customer	0	0	0	0	0	0	0	0	0	0	0
39	Total Distribution - Demand					0	0	0	0	0	0	0	0	0	0	0
40	Total Distribution - Customer					0	0	0	0	0	0	0	0	0	0	0
41	Total Distribution					0	0	0	0	0	0	0	0	0	0	0
42																
43	General Plant			389-399												
44	Demand - Delivery				1 Demand	0	0	0	0	0	0	0	0	0	0	0
45	Demand - Supply				1 Demand	0	0	0	0	0	0	0	0	0	0	0
46	Customer				2 Customer	0	0	0	0	0	0	0	0	0	0	0
47	Commodity				3 Commodity	0	0	0	0	0	0	0	0	0	0	0
48	Revenue				4 Revenue	0	0	0	0	0	0	0	0	0	0	0
49	Total General					0	0	0	0	0	0	0	0	0	0	0
50																
51	Intangible Plant			301-303												
52	Demand				1 Demand	0	0	0	0	0	0	0	0	0	0	0
53	Customer				2 Customer	0	0	0	0	0	0	0	0	0	0	0
54	Total Intangible					0	0	0	0	0	0	0	0	0	0	0
55																
56	Plant in Service Summary															
57	Demand Related				1	0	0	0	0	0	0	0	0	0	0	0
58	Customer Related				2	0	0	0	0	0	0	0	0	0	0	0
59	Commodity Related				3	0	0	0	0	0	0	0	0	0	0	0
60	Revenue Related				4	0	0	0	0	0	0	0	0	0	0	0
61																
62	Total Gas Plant in Service					0	0	0	0	0	0	0	0	0	0	0
63																

A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year														
5	M.E./Customer Component														
6	Peak														
7	Proposed Rates														
8															
9															
10															
11															
12	COMPETITIVE ES FUNCTION	FERC	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen			
84	Accumulated Reserve for Depreciation	108													
85	Production Plant	325-338	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
86															
87	Transmission Plant	365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
88	Transmission Plant	365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
89															
90															
91	Distribution Plant														
92	Land	374.1	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
93	Land Rights	374.2	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
94	Structures & Improvements	375	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
95	Mains	376	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
96	Mains (Other)	376	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
97	Compressor Station Equipment	377	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
98	Industrial M&R Station Equipment	385	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
99	Other	387	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
100	Land Rights	374.2	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
101	Mains	376	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
102	M&R Station Equipment	378	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
103	Services	380	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
104	Meters	381	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
105	Meter Installations	382	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
106	House Regulators	383	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
107	House Regulators Installations	384	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
108	Other	387	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
109	Total Distribution - Demand			0	0	0	0	0	0	0	0	0	0	0	0
110	Total Distribution - Customer			0	0	0	0	0	0	0	0	0	0	0	0
111	Total Distribution			0	0	0	0	0	0	0	0	0	0	0	0
112															
91	General Plant	389-399													
92	Demand - Delivery		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
93	Demand - Supply		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
94	Customer		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
95	Commodity		3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0
96	Revenue		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
97	Total General			0	0	0	0	0	0	0	0	0	0	0	0
98															
99															
100	Intangible Plant	301-303													
101	Demand		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
102	Customer		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
103	Total Intangible			0	0	0	0	0	0	0	0	0	0	0	0
104															
105	Accumulated Reserve for Depreciation Summary														
106	Demand Related		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
107	Customer Related		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
108	Commodity Related		3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0
109	Revenue Related		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
110	Total Accumulated Reserve for Depreciation			0	0	0	0	0	0	0	0	0	0	0	0
111															
112															

	A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year			National Fuel Gas Distribution Corporation												
5	M.E./Customer Component			New York Division												
6	Peak			Cost of Service Study - Total Company												
7	Proposed Rates			Proposed Rates												
8				Twelve Months Ending December 31, 2008												
9				Billing and Payment Service												
10																
11																
12	COMPETITIVE ES FUNCTION			<u>FERC</u>	<u>Classification</u>	<u>Total</u>	<u>SC 1</u>	<u>SC 3</u>	<u>TC 1.1</u>	<u>TC 2.0</u>	<u>TC 3.0</u>	<u>TC 4.0</u>	<u>TC 4.1</u>	<u>Cogen</u>		
113	Depreciation Expense			403												
114	Production Plant			325-338	1 Demand	0	0	0	0	0	0	0	0	0	0	0
115																
116	Transmission Plant			365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0
117	Transmission Plant			365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0
118																
119	Distribution Plant															
120	Land			374.1	1 Demand	0	0	0	0	0	0	0	0	0	0	0
121	Land Rights			374.2	1 Demand	0	0	0	0	0	0	0	0	0	0	0
122	Structures & Improvements			375	1 Demand	0	0	0	0	0	0	0	0	0	0	0
123	Mains			376	1 Demand	0	0	0	0	0	0	0	0	0	0	0
124	Mains (Other)			376	1 Demand	0	0	0	0	0	0	0	0	0	0	0
125	Compressor Station Equipment			377	1 Demand	0	0	0	0	0	0	0	0	0	0	0
126	Industrial M&R Station Equipment			385	1 Demand	0	0	0	0	0	0	0	0	0	0	0
127	Other			387	1 Demand	0	0	0	0	0	0	0	0	0	0	0
128	Land Rights			374.2	2 Customer	0	0	0	0	0	0	0	0	0	0	0
129	Mains			376	2 Customer	0	0	0	0	0	0	0	0	0	0	0
130	M&R Station Equipment			378	2 Customer	0	0	0	0	0	0	0	0	0	0	0
131	Services			380	2 Customer	0	0	0	0	0	0	0	0	0	0	0
132	Meters			381	2 Customer	0	0	0	0	0	0	0	0	0	0	0
133	Meter Installations			382	2 Customer	0	0	0	0	0	0	0	0	0	0	0
134	House Regulators			383	2 Customer	0	0	0	0	0	0	0	0	0	0	0
135	House Regulators Installations			384	2 Customer	0	0	0	0	0	0	0	0	0	0	0
136	Other			387	2 Customer	0	0	0	0	0	0	0	0	0	0	0
137	Total Distribution - Demand					0	0	0	0	0	0	0	0	0	0	0
138	Total Distribution - Customer					0	0	0	0	0	0	0	0	0	0	0
139	Total Distribution					0	0	0	0	0	0	0	0	0	0	0
140																
141	General Plant			389-399												
142	Demand - Delivery				1 Demand	0	0	0	0	0	0	0	0	0	0	0
143	Demand - Supply				1 Demand	0	0	0	0	0	0	0	0	0	0	0
144	Customer				2 Customer	0	0	0	0	0	0	0	0	0	0	0
145	Commodity				3 Commodity	0	0	0	0	0	0	0	0	0	0	0
146	Revenue				4 Revenue	0	0	0	0	0	0	0	0	0	0	0
147	Total General					0	0	0	0	0	0	0	0	0	0	0
148																
149	Intangible Plant			301-303												
150	Demand				1 Demand	0	0	0	0	0	0	0	0	0	0	0
151	Customer				2 Customer	0	0	0	0	0	0	0	0	0	0	0
152	Total Intangible					0	0	0	0	0	0	0	0	0	0	0
153																
154	Depreciation Summary															
155	Demand Related				1 Demand	0	0	0	0	0	0	0	0	0	0	0
156	Customer Related				2 Customer	0	0	0	0	0	0	0	0	0	0	0
157	Commodity Related				3 Commodity	0	0	0	0	0	0	0	0	0	0	0
158	Revenue Related				4 Revenue	0	0	0	0	0	0	0	0	0	0	0
159																
160	Total Depreciation Expense					0	0	0	0	0	0	0	0	0	0	0
161																

	A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	National Fuel Gas Distribution Corporation															
5	New York Division															
6	Cost of Service Study - Total Company															
7	Proposed Rates															
8	Twelve Months Ending December 31, 2008															
9	Billing and Payment Service															
10																
11				FERC												
12	COMPETITIVE ES FUNCTION			Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen		
162	Working Capital															
163	Cash															
164					3 Commodity	0	0	0	0	0	0	0	0	0	0	0
165					1 Demand	0	0	0	0	0	0	0	0	0	0	0
166					2 Customer	0	0	0	0	0	0	0	0	0	0	0
167					4 Revenue	0	0	0	0	0	0	0	0	0	0	0
168	Total Cash Working Capital															
169	Prepayments															
170					1 Demand	0	0	0	0	0	0	0	0	0	0	0
171					2 Customer	0	0	0	0	0	0	0	0	0	0	0
172					3 Commodity	0	0	0	0	0	0	0	0	0	0	0
173					1 Demand	0	0	0	0	0	0	0	0	0	0	0
174					2 Customer	0	0	0	0	0	0	0	0	0	0	0
175					4 Revenue	0	0	0	0	0	0	0	0	0	0	0
176					1 Demand	0	0	0	0	0	0	0	0	0	0	0
177					2 Customer	0	0	0	0	0	0	0	0	0	0	0
178					4 Revenue	0	0	0	0	0	0	0	0	0	0	0
179	Total Prepayments															
180	Material & Supplies															
181					1 Demand	0	0	0	0	0	0	0	0	0	0	0
182					2 Customer	0	0	0	0	0	0	0	0	0	0	0
183					1 Demand	0	0	0	0	0	0	0	0	0	0	0
184					2 Customer	0	0	0	0	0	0	0	0	0	0	0
185					1 Demand	0	0	0	0	0	0	0	0	0	0	0
186					2 Customer	0	0	0	0	0	0	0	0	0	0	0
187	Total Material & Supplies															
188	Gas Storage Inventory															
189	Summary of Working Capital															
190						0	0	0	0	0	0	0	0	0	0	0
191						0	0	0	0	0	0	0	0	0	0	0
192						0	0	0	0	0	0	0	0	0	0	0
193						0	0	0	0	0	0	0	0	0	0	0
194	Total Working Capital															
195																
196	Other															
197					1 Demand	0	0	0	0	0	0	0	0	0	0	0
198					2 Customer	0	0	0	0	0	0	0	0	0	0	0
199					3 Commodity	0	0	0	0	0	0	0	0	0	0	0
200					4 Revenue	0	0	0	0	0	0	0	0	0	0	0
201					1 Demand	0	0	0	0	0	0	0	0	0	0	0
202					2 Customer	0	0	0	0	0	0	0	0	0	0	0
203					3 Commodity	0	0	0	0	0	0	0	0	0	0	0
204					4 Revenue	0	0	0	0	0	0	0	0	0	0	0
205					1 Demand	0	0	0	0	0	0	0	0	0	0	0
206					2 Customer	0	0	0	0	0	0	0	0	0	0	0
207					4 Revenue	0	0	0	0	0	0	0	0	0	0	0
208	Deferred RD&D															
209					1 Demand	0	0	0	0	0	0	0	0	0	0	0
210					2 Customer	0	0	0	0	0	0	0	0	0	0	0
211					4 Revenue	0	0	0	0	0	0	0	0	0	0	0
212	Elimination of Reorganization Costs per C27934															
213					1 Demand	0	0	0	0	0	0	0	0	0	0	0
214					2 Customer	0	0	0	0	0	0	0	0	0	0	0
215					3 Commodity	0	0	0	0	0	0	0	0	0	0	0
216					4 Revenue	0	0	0	0	0	0	0	0	0	0	0
217					1 Demand	0	0	0	0	0	0	0	0	0	0	0
218					2 Customer	0	0	0	0	0	0	0	0	0	0	0
219					3 Commodity	0	0	0	0	0	0	0	0	0	0	0
220					4 Revenue	0	0	0	0	0	0	0	0	0	0	0
221																
222																

	A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	Bi	BJ	BK
4	Rate Year			National Fuel Gas Distribution Corporation												
5	M.E./Customer Component			New York Division												
6	Peak			Cost of Service Study - Total Company												
7	Proposed Rates			Proposed Rates												
8				Twelve Months Ending December 31, 2008												
9				Billing and Payment Service												
10																
11																
12	COMPETITIVE ES FUNCTION			<u>FERC</u>	<u>Classification</u>	<u>Total</u>	<u>SC 1</u>	<u>SC 3</u>	<u>TC 1.1</u>	<u>TC 2.0</u>	<u>TC 3.0</u>	<u>TC 4.0</u>	<u>TC 4.1</u>	<u>Cogen</u>		
223	Operating Revenues			400		0	0	0	0	0	0	0	0	0	0	0
224	Revenues - Supply Function			480-481, 489		0	0	0	0	0	0	0	0	0	0	0
225	Revenues - Delivery Function					0	0	0	0	0	0	0	0	0	0	0
226	Revenues - Billing Function					0	0	0	0	0	0	0	0	0	0	0
227	Other Operating Revenues					0	0	0	0	0	0	0	0	0	0	0
228	Late Payment Charges - Supply			487		0	0	0	0	0	0	0	0	0	0	0
229	Late Payment Charges - Delivery			487		0	0	0	0	0	0	0	0	0	0	0
230	Late Payment Charges - Billing			487		0	0	0	0	0	0	0	0	0	0	0
231	Bill Insert Revenues			495		0	0	0	0	0	0	0	0	0	0	0
232	Misc. Other Revenue			495		0	0	0	0	0	0	0	0	0	0	0
233	Sale of Inventory Materials			495		0	0	0	0	0	0	0	0	0	0	0
234	Sales Tax			495	1 Demand	0	0	0	0	0	0	0	0	0	0	0
235	Sales Tax			495	2 Customer	0	0	0	0	0	0	0	0	0	0	0
236	Sales Tax			495	3 Commodity	0	0	0	0	0	0	0	0	0	0	0
237	Sales Tax			495	4 Revenue	0	0	0	0	0	0	0	0	0	0	0
238	Total Other Operating Revenue					0	0	0	0	0	0	0	0	0	0	0
239						0	0	0	0	0	0	0	0	0	0	0
240	Total Operating Revenue					0	0	0	0	0	0	0	0	0	0	0
241																

A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year														
5	M.E./Customer Component														
6	Peak														
7	Proposed Rates														
8															
9															
10															
11															
12	National Fuel Gas Distribution Corporation														
	New York Division														
	Cost of Service Study - Total Company														
	Proposed Rates														
	Twelve Months Ending December 31, 2008														
	Billing and Payment Service														
			FERC												
			Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen		
242	COMPETITIVE ES FUNCTION														
242	Direct Labor Expense														
243	Natural Gas Production														
244	Other Gas Supply														
245	Transmission														
246	Distribution														
247	Load Dispatching														
248	Mains & Services														
249	Structures & Improvements														
250	Mains Maintenance														
251	Services Maintenance														
252	Compressor Station Equip Maint														
253	Compressor Station Equipment														
254	Meas. & Regulator - General														
255	Meas. & Regulator - Industrial														
256	Meas. & Regulator - City														
257	Maint of Other Equipment														
258	Supervision & Engineering														
259	Other Distribution Expense														
260	Mains & Services														
261	Mains Maintenance														
262	Services Maintenance														
263	Meters & House Regulators														
264	Customer Installations														
265	Maint of Other Equipment														
266	Supervision & Engineering														
267	Other Distribution Expense														
268	Total Distribution - Demand														
269	Total Distribution - Customer														
270	Total Distribution														
271	Customer Accounts														
272	Meter Reading														
273	Customer Record & Collections														
274	Customer Record & Collections														
275	Miscellaneous Customer Accounts														
276	Supervision														
277	Supervision														
278	Total Customer Accounts - Customer														
279	Total Customer Accounts - Revenue														
280	Total Customer Accounts														
281	Customer Service														
282	Customer Service														
283	Transportation Administration														
284	Total Customer Service														
285	Summary of Direct Labor Expense														
286	Demand														
287	Customer														
288	Commodity														
289	Revenue														
290	Total Direct Labor Expense														
291															
292															
293															
294															
295															
296															
297															
298															

Exhibit (RMFA-1)
 Schedule 4
 Workpaper
 Competitive ES Billing and
 Payment
 Page 6

	A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year			National Fuel Gas Distribution Corporation												
5	M.E./Customer Component			New York Division												
6	Peak			Cost of Service Study - Total Company												
7	Proposed Rates			Proposed Rates												
8				Twelve Months Ending December 31, 2008												
9				Billing and Payment Service												
10																
11				FERC												
12	COMPETITIVE ES FUNCTION			Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen		
299	Operation and Maintenance Expense			401, 402												
300	Natural Gas Production			750-769	1 Demand	0	0	0	0	0	0	0	0	0	0	0
301																
302	Purchase Gas Expense - Supply			401,999	3 Commodity	0	0	0	0	0	0	0	0	0	0	0
303	Purchase Gas Expense - Delivery			401,999	3 Commodity	0	0	0	0	0	0	0	0	0	0	0
304	Other Gas Supply Expense - Supply			807.1-813	3 Commodity	0	0	0	0	0	0	0	0	0	0	0
305	Other Gas Supply Expense - Delivery			807.1-813	3 Commodity	0	0	0	0	0	0	0	0	0	0	0
306	Gas for Utility Operation			807.1-813	3 Commodity	0	0	0	0	0	0	0	0	0	0	0
307	Total Other Gas Supply															
308																
309	Transmission			850-867	1 Demand	0	0	0	0	0	0	0	0	0	0	0
310																
311	Distribution															
312	Load Dispatching			871	1 Demand	0	0	0	0	0	0	0	0	0	0	0
313	Compressor Station Equipment			872	1 Demand	0	0	0	0	0	0	0	0	0	0	0
314	Mains & Services			874	1 Demand	0	0	0	0	0	0	0	0	0	0	0
315	Structures & Improvements			886	1 Demand	0	0	0	0	0	0	0	0	0	0	0
316	Mains Maintenance			887	1 Demand	0	0	0	0	0	0	0	0	0	0	0
317	Compressor Station Equip Maint			888	1 Demand	0	0	0	0	0	0	0	0	0	0	0
318	Maint of Other Equipment			894	1 Demand	0	0	0	0	0	0	0	0	0	0	0
319	Meas. & Regulator - General			875,889	1 Demand	0	0	0	0	0	0	0	0	0	0	0
320	Meas. & Regulator - Industrial			878,890	1 Demand	0	0	0	0	0	0	0	0	0	0	0
321	Meas. & Regulator - City			877,891	1 Demand	0	0	0	0	0	0	0	0	0	0	0
322	Services Maintenance			892,892.10	1 Demand	0	0	0	0	0	0	0	0	0	0	0
323	Supervision & Engineering			870,885	1 Demand	0	0	0	0	0	0	0	0	0	0	0
324	Rents			881	1 Demand	0	0	0	0	0	0	0	0	0	0	0
325	Other Distribution Expense			880	1 Demand	0	0	0	0	0	0	0	0	0	0	0
326	Mains & Services			874	2 Customer	0	0	0	0	0	0	0	0	0	0	0
327	Customer Installations			879	2 Customer	0	0	0	0	0	0	0	0	0	0	0
328	Mains Maintenance			887	2 Customer	0	0	0	0	0	0	0	0	0	0	0
329	Maint of Other Equipment			894	2 Customer	0	0	0	0	0	0	0	0	0	0	0
330	Meters & House Regulators			878,893	2 Customer	0	0	0	0	0	0	0	0	0	0	0
331	Services Maintenance			893,893.10	2 Customer	0	0	0	0	0	0	0	0	0	0	0
332	Supervision & Engineering			870,885	2 Customer	0	0	0	0	0	0	0	0	0	0	0
333	Rents			881	2 Customer	0	0	0	0	0	0	0	0	0	0	0
334	Other Distribution Expense			880	2 Customer	0	0	0	0	0	0	0	0	0	0	0
335	Total Distribution - Demand															
336	Total Distribution - Customer															
337	Total Distribution															
338																
339	Customer Accounts															
340	Meter Reading			902	2 Customer	0	0	0	0	0	0	0	0	0	0	0
341	Customer Record & Collections			903	2 Customer	0	0	0	0	0	0	0	0	0	0	0
342	Customer Record & Collections			903	4 Revenue	0	0	0	0	0	0	0	0	0	0	0
343	Uncollectible Accounts - Supply			904	4 Revenue	0	0	0	0	0	0	0	0	0	0	0
344	Uncollectible Accounts - Delivery			904	4 Revenue	0	0	0	0	0	0	0	0	0	0	0
345	Uncollectible Accounts - Billing			904	4 Revenue	0	0	0	0	0	0	0	0	0	0	0
346	Miscellaneous Customer Accounts			905	2 Customer	0	0	0	0	0	0	0	0	0	0	0
347	Supervision			901	2 Customer	0	0	0	0	0	0	0	0	0	0	0
348	Supervision			901	4 Revenue	0	0	0	0	0	0	0	0	0	0	0
349	Total Customer Accounts - Customer															
350	Total Customer Accounts - Revenue															
351	Total Customer Accounts															
352																
353	Customer Service			909-913												
354	Customer Service				2 Customer	0	0	0	0	0	0	0	0	0	0	0
355	Transportation Administration				2 Customer	0	0	0	0	0	0	0	0	0	0	0
356	Total Customer Service															
357																
358	Sales Promotion				2 Customer	0	0	0	0	0	0	0	0	0	0	0
359																

	A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK	
4	Rate Year			National Fuel Gas Distribution Corporation													
5	M.E./Customer Component			New York Division													
6	Peak			Cost of Service Study - Total Company													
7	Proposed Rates			Proposed Rates													
8				Twelve Months Ending December 31, 2008													
9				Billing and Payment Service													
10																	
11				FERC													
12	COMPETITIVE ES FUNCTION			Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen			
360	Administrative & General Expenses																
361	A&G Salaries			920													
362	Corporate Management - Non O&M				1 Demand	0	0	0	0	0	0	0	0	0	0	0	
363	Corporate Management - O&M				1 Demand	0	0	0	0	0	0	0	0	0	0	0	
364	Consumer Services				1 Demand	0	0	0	0	0	0	0	0	0	0	0	
365	Operations, Engineering, & Mechanical				1 Demand	0	0	0	0	0	0	0	0	0	0	0	
366	Corporate Management - Non O&M				2 Customer	0	0	0	0	0	0	0	0	0	0	0	
367	Corporate Management - O&M				2 Customer	0	0	0	0	0	0	0	0	0	0	0	
368	Consumer Services				2 Customer	0	0	0	0	0	0	0	0	0	0	0	
369	Operations, Engineering, & Mechanical				2 Customer	0	0	0	0	0	0	0	0	0	0	0	
370	Corporate Management - O&M				4 Revenue	0	0	0	0	0	0	0	0	0	0	0	
371	Total A&G Salaries					0	0	0	0	0	0	0	0	0	0	0	
372																	
373	Office Supplies & Expenses			921													
374	Corporate Management - Non O&M				1 Demand	0	0	0	0	0	0	0	0	0	0	0	
375	Corporate Management - O&M				1 Demand	0	0	0	0	0	0	0	0	0	0	0	
376	Consumer Services				1 Demand	0	0	0	0	0	0	0	0	0	0	0	
377	Operations, Engineering, & Mechanical				1 Demand	0	0	0	0	0	0	0	0	0	0	0	
378	Corporate Management - Non O&M				2 Customer	0	0	0	0	0	0	0	0	0	0	0	
379	Corporate Management - O&M				2 Customer	0	0	0	0	0	0	0	0	0	0	0	
380	Consumer Services				2 Customer	0	0	0	0	0	0	0	0	0	0	0	
381	Operations, Engineering, & Mechanical				2 Customer	0	0	0	0	0	0	0	0	0	0	0	
382	Corporate Management - O&M				4 Revenue	0	0	0	0	0	0	0	0	0	0	0	
383	Total Outside Services					0	0	0	0	0	0	0	0	0	0	0	
384																	
385	Administrative Exp. Transferred - Credit			922													
386	Corporate Management - Non O&M				1 Demand	0	0	0	0	0	0	0	0	0	0	0	
387	Corporate Management - O&M				1 Demand	0	0	0	0	0	0	0	0	0	0	0	
388	Consumer Services				1 Demand	0	0	0	0	0	0	0	0	0	0	0	
389	Operations, Engineering, & Mechanical				1 Demand	0	0	0	0	0	0	0	0	0	0	0	
390	Corporate Management - Non O&M				2 Customer	0	0	0	0	0	0	0	0	0	0	0	
391	Corporate Management - O&M				2 Customer	0	0	0	0	0	0	0	0	0	0	0	
392	Consumer Services				2 Customer	0	0	0	0	0	0	0	0	0	0	0	
393	Operations, Engineering, & Mechanical				2 Customer	0	0	0	0	0	0	0	0	0	0	0	
394	Corporate Management - O&M				4 Revenue	0	0	0	0	0	0	0	0	0	0	0	
395	Total Administrative Exp. Transferred - Credit					0	0	0	0	0	0	0	0	0	0	0	
396																	
397	Outside Services Employed			923													
398	Corporate Management - Non O&M				1 Demand	0	0	0	0	0	0	0	0	0	0	0	
399	Corporate Management - O&M				1 Demand	0	0	0	0	0	0	0	0	0	0	0	
400	Consumer Services				1 Demand	0	0	0	0	0	0	0	0	0	0	0	
401	Operations, Engineering, & Mechanical				1 Demand	0	0	0	0	0	0	0	0	0	0	0	
402	Corporate Management - Non O&M				2 Customer	0	0	0	0	0	0	0	0	0	0	0	
403	Corporate Management - O&M				2 Customer	0	0	0	0	0	0	0	0	0	0	0	
404	Consumer Services				2 Customer	0	0	0	0	0	0	0	0	0	0	0	
405	Operations, Engineering, & Mechanical				2 Customer	0	0	0	0	0	0	0	0	0	0	0	
406	Corporate Management - O&M				4 Revenue	0	0	0	0	0	0	0	0	0	0	0	
407	Total Outside Services Employed					0	0	0	0	0	0	0	0	0	0	0	
408																	
409	Property Insurance			924													
410	Corporate Management - Non O&M				1 Demand	0	0	0	0	0	0	0	0	0	0	0	
411	Corporate Management - O&M				1 Demand	0	0	0	0	0	0	0	0	0	0	0	
412	Consumer Services				1 Demand	0	0	0	0	0	0	0	0	0	0	0	
413	Operations, Engineering, & Mechanical				1 Demand	0	0	0	0	0	0	0	0	0	0	0	
414	Corporate Management - Non O&M				2 Customer	0	0	0	0	0	0	0	0	0	0	0	
415	Corporate Management - O&M				2 Customer	0	0	0	0	0	0	0	0	0	0	0	
416	Consumer Services				2 Customer	0	0	0	0	0	0	0	0	0	0	0	
417	Operations, Engineering, & Mechanical				2 Customer	0	0	0	0	0	0	0	0	0	0	0	
418	Corporate Management - O&M				4 Revenue	0	0	0	0	0	0	0	0	0	0	0	
419	Total Property Insurance					0	0	0	0	0	0	0	0	0	0	0	
420																	

	A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year			National Fuel Gas Distribution Corporation												
5	M.E./Customer Component			New York Division												
6	Peak			Cost of Service Study - Total Company												
7	Proposed Rates			Proposed Rates												
8				Twelve Months Ending December 31, 2008												
9				Billing and Payment Service												
10																
11																
12	COMPETITIVE ES FUNCTION			<u>FERC</u>	<u>Classification</u>	<u>Total</u>	<u>SC 1</u>	<u>SC 3</u>	<u>TC 1.1</u>	<u>TC 2.0</u>	<u>TC 3.0</u>	<u>TC 4.0</u>	<u>TC 4.1</u>	<u>Cogen</u>		
				<u>Accounts</u>												
421	Injuries & Damages			925												
422	Corporate Management - Non O&M				1 Demand	0	0	0	0	0	0	0	0	0	0	0
423	Corporate Management - O&M				1 Demand	0	0	0	0	0	0	0	0	0	0	0
424	Consumer Services				1 Demand	0	0	0	0	0	0	0	0	0	0	0
425	Operations, Engineering, & Mechanical				1 Demand	0	0	0	0	0	0	0	0	0	0	0
426	Corporate Management - Non O&M				2 Customer	0	0	0	0	0	0	0	0	0	0	0
427	Corporate Management - O&M				2 Customer	0	0	0	0	0	0	0	0	0	0	0
428	Consumer Services				2 Customer	0	0	0	0	0	0	0	0	0	0	0
429	Operations, Engineering, & Mechanical				2 Customer	0	0	0	0	0	0	0	0	0	0	0
430	Corporate Management - O&M				4 Revenue	0	0	0	0	0	0	0	0	0	0	0
431	Total Injuries & Damages					0	0	0	0	0	0	0	0	0	0	0
432																
433	Employee Pension & Benefits			926												
434	Corporate Management - Non O&M				1 Demand	0	0	0	0	0	0	0	0	0	0	0
435	Corporate Management - O&M				1 Demand	0	0	0	0	0	0	0	0	0	0	0
436	Consumer Services				1 Demand	0	0	0	0	0	0	0	0	0	0	0
437	Operations, Engineering, & Mechanical				1 Demand	0	0	0	0	0	0	0	0	0	0	0
438	Corporate Management - Non O&M				2 Customer	0	0	0	0	0	0	0	0	0	0	0
439	Corporate Management - O&M				2 Customer	0	0	0	0	0	0	0	0	0	0	0
440	Consumer Services				2 Customer	0	0	0	0	0	0	0	0	0	0	0
441	Operations, Engineering, & Mechanical				2 Customer	0	0	0	0	0	0	0	0	0	0	0
442	Corporate Management - O&M				4 Revenue	0	0	0	0	0	0	0	0	0	0	0
443	Total Employee Pension & Benefits					0	0	0	0	0	0	0	0	0	0	0
444																
445	Franchise Requirement			927												
446	Corporate Management - Non O&M				1 Demand	0	0	0	0	0	0	0	0	0	0	0
447	Corporate Management - O&M				1 Demand	0	0	0	0	0	0	0	0	0	0	0
448	Consumer Services				1 Demand	0	0	0	0	0	0	0	0	0	0	0
449	Operations, Engineering, & Mechanical				1 Demand	0	0	0	0	0	0	0	0	0	0	0
450	Corporate Management - Non O&M				2 Customer	0	0	0	0	0	0	0	0	0	0	0
451	Corporate Management - O&M				2 Customer	0	0	0	0	0	0	0	0	0	0	0
452	Consumer Services				2 Customer	0	0	0	0	0	0	0	0	0	0	0
453	Operations, Engineering, & Mechanical				2 Customer	0	0	0	0	0	0	0	0	0	0	0
454	Corporate Management - O&M				4 Revenue	0	0	0	0	0	0	0	0	0	0	0
455	Total Franchise Requirement					0	0	0	0	0	0	0	0	0	0	0
456																
457	Regulatory Commission Expenses			928												
458	Corporate Management - Non O&M				1 Demand	0	0	0	0	0	0	0	0	0	0	0
459	Corporate Management - O&M				1 Demand	0	0	0	0	0	0	0	0	0	0	0
460	Consumer Services				1 Demand	0	0	0	0	0	0	0	0	0	0	0
461	Operations, Engineering, & Mechanical				1 Demand	0	0	0	0	0	0	0	0	0	0	0
462	Corporate Management - Non O&M				2 Customer	0	0	0	0	0	0	0	0	0	0	0
463	Corporate Management - O&M				2 Customer	0	0	0	0	0	0	0	0	0	0	0
464	Consumer Services				2 Customer	0	0	0	0	0	0	0	0	0	0	0
465	Operations, Engineering, & Mechanical				2 Customer	0	0	0	0	0	0	0	0	0	0	0
466	Corporate Management - O&M				4 Revenue	0	0	0	0	0	0	0	0	0	0	0
467	Total Regulatory Expenses					0	0	0	0	0	0	0	0	0	0	0
468																
469	Miscellaneous General Expenses			930.2												
470	Corporate Management - Non O&M				1 Demand	0	0	0	0	0	0	0	0	0	0	0
471	Corporate Management - O&M				1 Demand	0	0	0	0	0	0	0	0	0	0	0
472	Consumer Services				1 Demand	0	0	0	0	0	0	0	0	0	0	0
473	Operations, Engineering, & Mechanical				1 Demand	0	0	0	0	0	0	0	0	0	0	0
474	Corporate Management - Non O&M				2 Customer	0	0	0	0	0	0	0	0	0	0	0
475	Corporate Management - O&M				2 Customer	0	0	0	0	0	0	0	0	0	0	0
476	Consumer Services				2 Customer	0	0	0	0	0	0	0	0	0	0	0
477	Operations, Engineering, & Mechanical				2 Customer	0	0	0	0	0	0	0	0	0	0	0
478	Corporate Management - O&M				4 Revenue	0	0	0	0	0	0	0	0	0	0	0
479	Total Miscellaneous General Expenses					0	0	0	0	0	0	0	0	0	0	0
480																

A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year		National Fuel Gas Distribution Corporation												
5	M.E./Customer Component		New York Division												
6	Peak		Cost of Service Study - Total Company												
7	Proposed Rates		Proposed Rates												
8			Twelve Months Ending December 31, 2008												
9			Billing and Payment Service												
10															
11			FERC												
12	COMPETITIVE ES FUNCTION		Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen		
481	Rents		931												
482	Corporate Management - Non O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	
483	Corporate Management - O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	
484	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0	0	
485	Operations, Engineering, & Mechanical			1 Demand	0	0	0	0	0	0	0	0	0	0	
486	Corporate Management - Non O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	
487	Corporate Management - O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	
488	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0	0	
489	Operations, Engineering, & Mechanical			2 Customer	0	0	0	0	0	0	0	0	0	0	
490	Corporate Management - O&M			4 Revenue	0	0	0	0	0	0	0	0	0	0	
491	Total Rents				0	0	0	0	0	0	0	0	0	0	
492															
493	Maintenance General Plant		932												
494	Corporate Management - Non O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	
495	Corporate Management - O&M			1 Demand	0	0	0	0	0	0	0	0	0	0	
496	Consumer Services			1 Demand	0	0	0	0	0	0	0	0	0	0	
497	Operations, Engineering, & Mechanical			1 Demand	0	0	0	0	0	0	0	0	0	0	
498	Corporate Management - Non O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	
499	Corporate Management - O&M			2 Customer	0	0	0	0	0	0	0	0	0	0	
500	Consumer Services			2 Customer	0	0	0	0	0	0	0	0	0	0	
501	Operations, Engineering, & Mechanical			2 Customer	0	0	0	0	0	0	0	0	0	0	
502	Corporate Management - O&M			4 Revenue	0	0	0	0	0	0	0	0	0	0	
503	Total Maintenance General Plant				0	0	0	0	0	0	0	0	0	0	
504															
505	Total Administrative & General				0	0	0	0	0	0	0	0	0	0	
506	Demand				0	0	0	0	0	0	0	0	0	0	
507	Customer				0	0	0	0	0	0	0	0	0	0	
508	Commodity				0	0	0	0	0	0	0	0	0	0	
509	Revenue				0	0	0	0	0	0	0	0	0	0	
510					0	0	0	0	0	0	0	0	0	0	
511	Misc. Other			2 Customer	0	0	0	0	0	0	0	0	0	0	
512															
513															
514	Summary O&M Expenses				0	0	0	0	0	0	0	0	0	0	
515	Demand				0	0	0	0	0	0	0	0	0	0	
516	Customer				0	0	0	0	0	0	0	0	0	0	
517	Commodity				0	0	0	0	0	0	0	0	0	0	
518	Revenue				0	0	0	0	0	0	0	0	0	0	
519	Total O&M Expenses				0	0	0	0	0	0	0	0	0	0	
520															

	A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year			National Fuel Gas Distribution Corporation												
5	M.E./Customer Component			New York Division												
6	Peak			Cost of Service Study - Total Company												
7	Proposed Rates			Proposed Rates												
8				Twelve Months Ending December 31, 2008												
9				Billing and Payment Service												
10																
11				FERC												
12	COMPETITIVE ES FUNCTION			Accounts	Classification	Total	SC.1	SC.3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen		
521	Taxes Other Than Income															
522	Federal															
523	FICA															
524	Demand	1	0	0	0	0	0	0	0	0	0	0	0	0	0	
525	Customer	2	0	0	0	0	0	0	0	0	0	0	0	0	0	
526	Commodity	3	0	0	0	0	0	0	0	0	0	0	0	0	0	
527	Revenue	4	0	0	0	0	0	0	0	0	0	0	0	0	0	
528	Total FICA			0	0	0	0	0	0	0	0	0	0	0	0	
529	Unemployment Compensation															
530	Demand	1	0	0	0	0	0	0	0	0	0	0	0	0	0	
531	Customer	2	0	0	0	0	0	0	0	0	0	0	0	0	0	
532	Commodity	3	0	0	0	0	0	0	0	0	0	0	0	0	0	
533	Revenue	4	0	0	0	0	0	0	0	0	0	0	0	0	0	
534	Total Unemployment Compensation			0	0	0	0	0	0	0	0	0	0	0	0	
535	Total Federal			0	0	0	0	0	0	0	0	0	0	0	0	
536	New York															
537	Unemployment Insurance															
538	Demand	1	0	0	0	0	0	0	0	0	0	0	0	0	0	
539	Customer	2	0	0	0	0	0	0	0	0	0	0	0	0	0	
540	Commodity	3	0	0	0	0	0	0	0	0	0	0	0	0	0	
541	Revenue	4	0	0	0	0	0	0	0	0	0	0	0	0	0	
542	Total Unemployment Insurance			0	0	0	0	0	0	0	0	0	0	0	0	
543	Miscellaneous - Insurance Premium Tax															
544	Demand	1	0	0	0	0	0	0	0	0	0	0	0	0	0	
545	Customer	2	0	0	0	0	0	0	0	0	0	0	0	0	0	
546	Revenue	4	0	0	0	0	0	0	0	0	0	0	0	0	0	
547	Total Miscellaneous - Insurance Premium Tax			0	0	0	0	0	0	0	0	0	0	0	0	
548	Property Tax															
549	Demand	1	0	0	0	0	0	0	0	0	0	0	0	0	0	
550	Customer	2	0	0	0	0	0	0	0	0	0	0	0	0	0	
551	Commodity	3	0	0	0	0	0	0	0	0	0	0	0	0	0	
552	Revenue	4	0	0	0	0	0	0	0	0	0	0	0	0	0	
553	Total Property Tax			0	0	0	0	0	0	0	0	0	0	0	0	
554	Sales Tax Company Use															
555	Demand	1	0	0	0	0	0	0	0	0	0	0	0	0	0	
556	Customer	2	0	0	0	0	0	0	0	0	0	0	0	0	0	
557	Revenue	4	0	0	0	0	0	0	0	0	0	0	0	0	0	
558	Total Sales Tax Company Use			0	0	0	0	0	0	0	0	0	0	0	0	
559	Total New York			0	0	0	0	0	0	0	0	0	0	0	0	
560	Summary of Taxes Other Than Income															
561	Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
562	Customer	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
563	Commodity	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
564	Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
565	Total Taxes Other Than Income			0	0	0	0	0	0	0	0	0	0	0	0	
566																

Exhibit (RMFA-1)
 Schedule 4
 Worksheet
 Competitive ES Billing and
 Payment
 Page 11

A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	National Fuel Gas Distribution Corporation														
5	New York Division														
6	Cost of Service Study - Total Company														
7	Proposed Rates														
8	Twelve Months Ending December 31, 2008														
9	Billing and Payment Service														
10															
11															
12	COMPETITIVE ES FUNCTION	FERC Accounts	Classification	Total	SC.1	SC.3	TC.1.1	TC.2.0	TC.3.0	TC.4.0	TC.4.1	Costen			
567	Federal/State Income Tax	409		0	0	0	0	0	0	0	0	0	0	0	0
568	Operating Revenue			0	0	0	0	0	0	0	0	0	0	0	0
569	Operating Deductions			0	0	0	0	0	0	0	0	0	0	0	0
570	O&M Expenses	401, 402		0	0	0	0	0	0	0	0	0	0	0	0
571	Depreciation Expense	403		0	0	0	0	0	0	0	0	0	0	0	0
572	Taxes Other Than Income	408		0	0	0	0	0	0	0	0	0	0	0	0
573	Negative Net Salvage			0	0	0	0	0	0	0	0	0	0	0	0
574	Total Operating Deductions			0	0	0	0	0	0	0	0	0	0	0	0
575	Operating Income Before Income Taxes			0	0	0	0	0	0	0	0	0	0	0	0
576	Adjustments for Tax Purposes			0	0	0	0	0	0	0	0	0	0	0	0
577	Interest Charges			0	0	0	0	0	0	0	0	0	0	0	0
578	Cost of Retiring Property			0	0	0	0	0	0	0	0	0	0	0	0
579	Additional State Income Tax Depr.			0	0	0	0	0	0	0	0	0	0	0	0
580	Meals/Entertainment			0	0	0	0	0	0	0	0	0	0	0	0
581	Contributions in Aid of Construction			0	0	0	0	0	0	0	0	0	0	0	0
582	Bad Debts - Net			0	0	0	0	0	0	0	0	0	0	0	0
583	Capitalized Overheads			0	0	0	0	0	0	0	0	0	0	0	0
584	Total Adjustments for Tax Purposes			0	0	0	0	0	0	0	0	0	0	0	0
585	New York Taxable Income			0	0	0	0	0	0	0	0	0	0	0	0
586	Total State Income Tax @	7.50%		0	0	0	0	0	0	0	0	0	0	0	0
587	FIT Adjustments			0	0	0	0	0	0	0	0	0	0	0	0
588	Federal Taxable Income			0	0	0	0	0	0	0	0	0	0	0	0
589	Total Federal Income Tax @	35.00%		0	0	0	0	0	0	0	0	0	0	0	0
590	Other Tax Adjustment			0	0	0	0	0	0	0	0	0	0	0	0
591	Investment Tax Credit			0	0	0	0	0	0	0	0	0	0	0	0
592	Deferred Income Taxes - Liberalized Depr.			0	0	0	0	0	0	0	0	0	0	0	0
593															

A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year		National Fuel Gas Distribution Corporation												
5	M.E./Customer Component		New York Division												
6	Peak		Cost of Service Study - Total Company												
7	Proposed Rates		Proposed Rates												
8			Twelve Months Ending December 31, 2008												
9			Billing and Payment Service												
10															
11															
12	COMPETITIVE ES FUNCTION		<u>FERC</u>	<u>Classification</u>	<u>Total</u>	<u>SC 1</u>	<u>SC 3</u>	<u>TC 1.1</u>	<u>TC 2.0</u>	<u>TC 3.0</u>	<u>TC 4.0</u>	<u>TC 4.1</u>	<u>Cogen</u>		
594	Summary		<u>Accounts</u>												
595	Utility Operating Income														
596	Total Operating Revenue				0	0	0	0	0	0	0	0	0	0	0
597	Operating Income Deductions														
598	O&M Expenses														
599	Demand				0	0	0	0	0	0	0	0	0	0	0
600	Customer				0	0	0	0	0	0	0	0	0	0	0
601	Commodity				0	0	0	0	0	0	0	0	0	0	0
602	Revenue				0	0	0	0	0	0	0	0	0	0	0
603	Total O&M Expense				0	0	0	0	0	0	0	0	0	0	0
604	Depreciation Expense														
605	Demand				0	0	0	0	0	0	0	0	0	0	0
606	Customer				0	0	0	0	0	0	0	0	0	0	0
607	Commodity				0	0	0	0	0	0	0	0	0	0	0
608	Revenue				0	0	0	0	0	0	0	0	0	0	0
609	Total Depreciation Expense				0	0	0	0	0	0	0	0	0	0	0
610	Negative Net Salvage				0	0	0	0	0	0	0	0	0	0	0
611	Taxes Other Than Income														
612	Demand				0	0	0	0	0	0	0	0	0	0	0
613	Customer				0	0	0	0	0	0	0	0	0	0	0
614	Commodity				0	0	0	0	0	0	0	0	0	0	0
615	Revenue				0	0	0	0	0	0	0	0	0	0	0
616	Total Taxes Other Than Income				0	0	0	0	0	0	0	0	0	0	0
617	Federal/State Income Taxes				0	0	0	0	0	0	0	0	0	0	0
618	Investment Tax Credit				0	0	0	0	0	0	0	0	0	0	0
619	Deferred Income Taxes - Liberalized Depr.				0	0	0	0	0	0	0	0	0	0	0
620	Total Operating Revenue Deductions				0	0	0	0	0	0	0	0	0	0	0
621	Utility Operating Income				0	0	0	0	0	0	0	0	0	0	0
622	Rate Base														
623	Gas Plant In Service														
624	Demand				0	0	0	0	0	0	0	0	0	0	0
625	Customer				0	0	0	0	0	0	0	0	0	0	0
626	Commodity				0	0	0	0	0	0	0	0	0	0	0
627	Revenue				0	0	0	0	0	0	0	0	0	0	0
628	Total Gas Plant In Service				0	0	0	0	0	0	0	0	0	0	0
629	Accumulated Reserve for Depreciation														
630	Demand				0	0	0	0	0	0	0	0	0	0	0
631	Customer				0	0	0	0	0	0	0	0	0	0	0
632	Commodity				0	0	0	0	0	0	0	0	0	0	0
633	Revenue				0	0	0	0	0	0	0	0	0	0	0
634	Total Reserve for Depreciation				0	0	0	0	0	0	0	0	0	0	0
635	Net Plant				0	0	0	0	0	0	0	0	0	0	0

Exhibit (RMFA-1)
 Schedule 4
 Workpaper
 Competitive ES Billing and Payment
 Page 13

A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year														
5	M.E./Customer Component														
6	Peak														
7	Proposed Rates														
8															
9															
10															
11				FERC											
12	COMPETITIVE ES FUNCTION			<u>Accounts</u>	<u>Classification</u>	<u>Total</u>	<u>SC 1</u>	<u>SC 3</u>	<u>TC 1.1</u>	<u>TC 2.0</u>	<u>TC 3.0</u>	<u>TC 4.0</u>	<u>TC 4.1</u>	<u>Cogen</u>	
636	Working Capital														
637	Demand					0	0	0	0	0	0	0	0	0	0
638	Customer					0	0	0	0	0	0	0	0	0	0
639	Commodity					0	0	0	0	0	0	0	0	0	0
640	Revenue					0	0	0	0	0	0	0	0	0	0
641	Total Working Capital					0	0	0	0	0	0	0	0	0	0
642	Other					0	0	0	0	0	0	0	0	0	0
643	Deferred Income Taxes														
644	Demand					0	0	0	0	0	0	0	0	0	0
645	Customer					0	0	0	0	0	0	0	0	0	0
646	Commodity					0	0	0	0	0	0	0	0	0	0
647	Revenue					0	0	0	0	0	0	0	0	0	0
648	Total Deferred Income Taxes					0	0	0	0	0	0	0	0	0	0
649	Deferred Income Taxes - ITC														
650	Demand					0	0	0	0	0	0	0	0	0	0
651	Customer					0	0	0	0	0	0	0	0	0	0
652	Commodity					0	0	0	0	0	0	0	0	0	0
653	Revenue					0	0	0	0	0	0	0	0	0	0
654	Total Deferred Income Taxes - ITC					0	0	0	0	0	0	0	0	0	0
655	Deferred NY PSC Assessment														
656	Demand					0	0	0	0	0	0	0	0	0	0
657	Customer					0	0	0	0	0	0	0	0	0	0
658	Revenue					0	0	0	0	0	0	0	0	0	0
659	Total Deferred NY PSC Assessment					0	0	0	0	0	0	0	0	0	0
660	Deferred RD&D														
661	Deferred Site Remediation Costs														
662	Demand					0	0	0	0	0	0	0	0	0	0
663	Customer					0	0	0	0	0	0	0	0	0	0
664	Total Deferred Site Remediation Costs					0	0	0	0	0	0	0	0	0	0
665	TRA Impacts - Uncollectibles														
666	Elimination of Reorganization Costs per C27934														
667	Internal Pension Reserve														
668	Demand					0	0	0	0	0	0	0	0	0	0
669	Customer					0	0	0	0	0	0	0	0	0	0
670	Commodity					0	0	0	0	0	0	0	0	0	0
671	Revenue					0	0	0	0	0	0	0	0	0	0
672	Internal Pension Reserve					0	0	0	0	0	0	0	0	0	0
673	Earnings Base in Excess of Capitalization														
674	Demand					0	0	0	0	0	0	0	0	0	0
675	Customer					0	0	0	0	0	0	0	0	0	0
676	Commodity					0	0	0	0	0	0	0	0	0	0
677	Revenue					0	0	0	0	0	0	0	0	0	0
678	Earnings Base in Excess of Capitalization					0	0	0	0	0	0	0	0	0	0
679	Net Rate Base														
680						0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
681	Return Earned														
682						0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
683	Unitized Rate of Return														
684	END COMPETITIVE ENERGY SERVICES FUNCTION														

A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	Rate Year		National Fuel Gas Distribution Corporation												
5	M.E./Customer Component		New York Division												
6	Peak		Cost of Service Study - Total Company												
7	Proposed Rates		Proposed Rates												
8			Twelve Months Ending December 31, 2008												
9			Bundled Service												
10															
11			FERC												
12	CLEARING ACCOUNT FUNCTION	Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen			
13															
14	Gas Plant in Service	101													
15	Production Plant	325-338	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
16															
17	Transmission Plant	365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
18	Transmission Plant	365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
19															
20	Distribution Plant														
21	Land	374.1	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
22	Land Rights	374.2	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
23	Structures & Improvements	375	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
24	Mains (Other)	376	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
25	Mains (>4")	376	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
26	Mains (Remaining)	376	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
27	Compressor Station Equipment	377	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
28	Industrial M&R Station Equipment	385	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
29	Other	387	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
30	Land Rights	374.2	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
31	Mains	376	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
32	M&R Station Equipment	378	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
33	Services	380	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
34	Meters	381	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
35	Meter Installations	382	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
36	House Regulators	383	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
37	House Regulators Installations	384	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
38	Other	387	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
39	Total Distribution - Demand			0	0	0	0	0	0	0	0	0	0	0	0
40	Total Distribution - Customer			0	0	0	0	0	0	0	0	0	0	0	0
41	Total Distribution			0	0	0	0	0	0	0	0	0	0	0	0
42															
43	General Plant	389-399													
44	Demand - Delivery		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
45	Demand - Supply		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
46	Customer		2 Customer	1,948,431	1,800,276	144,055	3,236	466	228	111	43	16			
47	Commodity		3 Commodity	0	0	0	0	0	0	0	0	0	0	0	
48	Revenue		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	
49	Total General			1,948,431	1,800,276	144,055	3,236	466	228	111	43	16			
50															
51	Intangible Plant	301-303													
52	Demand		1 Demand	0	0	0	0	0	0	0	0	0	0	0	
53	Customer		2 Customer	0	0	0	0	0	0	0	0	0	0	0	
54	Total Intangible			0	0	0	0	0	0	0	0	0	0	0	
55															
56	Plant in Service Summary														
57	Demand Related		1	0	0	0	0	0	0	0	0	0	0	0	
58	Customer Related		2	1,948,431	1,800,276	144,055	3,236	466	228	111	43	16			
59	Commodity Related		3	0	0	0	0	0	0	0	0	0	0		
60	Revenue Related		4	0	0	0	0	0	0	0	0	0	0		
61															
62	Total Gas Plant in Service			1,948,431	1,800,276	144,055	3,236	466	228	111	43	16			
63															

Exhibit (RMFA-1)
 Schedule 1
 Worksheet
 Clearing Account Bundled
 Page 1

A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	Rate Year											National Fuel Gas Distribution Corporation			
5	M.E./Customer Component											New York Division			
6	Peak											Cost of Service Study - Total Company			
7	Proposed Rates											Proposed Rates			
8												Twelve Months Ending December 31, 2008			
9												Bundled Service			
10															
11															
12	CLEARING ACCOUNT FUNCTION		FERC	Classification	Total	SC.1	SC.3	TC.1.1	TC.2.0	TC.3.0	TC.4.0	TC.4.1	Cogen		
64	Accumulated Reserve for Depreciation		108												
65	Production Plant		325-338	1 Demand	0	0	0	0	0	0	0	0	0	0	0
66	Transmission Plant		365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0
67	Transmission Plant		365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0
68	Transmission Plant		365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0
69	Transmission Plant		365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0
70	Distribution Plant														
71	Land		374.1	1 Demand	0	0	0	0	0	0	0	0	0	0	0
72	Land Rights		374.2	1 Demand	0	0	0	0	0	0	0	0	0	0	0
73	Structures & Improvements		375	1 Demand	0	0	0	0	0	0	0	0	0	0	0
74	Mains		376	1 Demand	0	0	0	0	0	0	0	0	0	0	0
75	Mains (Other)		376	1 Demand	0	0	0	0	0	0	0	0	0	0	0
76	Compressor Station Equipment		377	1 Demand	0	0	0	0	0	0	0	0	0	0	0
77	Industrial M&R Station Equipment		385	1 Demand	0	0	0	0	0	0	0	0	0	0	0
78	Other		387	1 Demand	0	0	0	0	0	0	0	0	0	0	0
79	Land Rights		374.2	2 Customer	0	0	0	0	0	0	0	0	0	0	0
80	Mains		376	2 Customer	0	0	0	0	0	0	0	0	0	0	0
81	M&R Station Equipment		378	2 Customer	0	0	0	0	0	0	0	0	0	0	0
82	Services		380	2 Customer	0	0	0	0	0	0	0	0	0	0	0
83	Meters		381	2 Customer	0	0	0	0	0	0	0	0	0	0	0
84	Meter Installations		382	2 Customer	0	0	0	0	0	0	0	0	0	0	0
85	House Regulators		383	2 Customer	0	0	0	0	0	0	0	0	0	0	0
86	House Regulators Installations		384	2 Customer	0	0	0	0	0	0	0	0	0	0	0
87	Other		387	2 Customer	0	0	0	0	0	0	0	0	0	0	0
88	Total Distribution - Demand				0	0	0	0	0	0	0	0	0	0	0
89	Total Distribution - Customer				0	0	0	0	0	0	0	0	0	0	0
90	Total Distribution				0	0	0	0	0	0	0	0	0	0	0
91	General Plant		389-399												
92	Demand - Delivery			1 Demand	0	0	0	0	0	0	0	0	0	0	0
93	Demand - Supply			1 Demand	0	0	0	0	0	0	0	0	0	0	0
94	Customer			2 Customer	(275,083)	(254,166)	(20,338)	(457)	(66)	(32)	(16)	(6)	(2)		
95	Commodity			3 Commodity	0	0	0	0	0	0	0	0	0	0	0
96	Commodity			4 Revenue	0	0	0	0	0	0	0	0	0	0	0
97	Revenue			4 Revenue	(275,083)	(254,166)	(20,338)	(457)	(66)	(32)	(16)	(6)	(2)		
98	Total General				(275,083)	(254,166)	(20,338)	(457)	(66)	(32)	(16)	(6)	(2)		
99	Total General				(275,083)	(254,166)	(20,338)	(457)	(66)	(32)	(16)	(6)	(2)		
100	Intangible Plant		301-303												
101	Demand			1 Demand	0	0	0	0	0	0	0	0	0	0	0
102	Customer			2 Customer	0	0	0	0	0	0	0	0	0	0	0
103	Total Intangible				0	0	0	0	0	0	0	0	0	0	0
104	Total Intangible				0	0	0	0	0	0	0	0	0	0	0
105	Accumulated Reserve for Depreciation Summary														
106	Demand Related			1 Demand	0	0	0	0	0	0	0	0	0	0	0
107	Customer Related			2 Customer	(275,083)	(254,166)	(20,338)	(457)	(66)	(32)	(16)	(6)	(2)		
108	Commodity Related			3 Commodity	0	0	0	0	0	0	0	0	0	0	0
109	Revenue Related			4 Revenue	0	0	0	0	0	0	0	0	0	0	0
110	Total Accumulated Reserve for Depreciation				(275,083)	(254,166)	(20,338)	(457)	(66)	(32)	(16)	(6)	(2)		
111	Total Accumulated Reserve for Depreciation				(275,083)	(254,166)	(20,338)	(457)	(66)	(32)	(16)	(6)	(2)		
112	Total Accumulated Reserve for Depreciation				(275,083)	(254,166)	(20,338)	(457)	(66)	(32)	(16)	(6)	(2)		

A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	Rate Year											National Fuel Gas Distribution Corporation			
5	M.E./Customer Component											New York Division			
6	Peak											Cost of Service Study - Total Company			
7	Proposed Rates											Proposed Rates			
8												Twelve Months Ending December 31, 2008			
9												Bundled Service			
10															
11															
12	CLEARING ACCOUNT FUNCTION		FERC	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen		
113	Depreciation Expense		403												
114	Production Plant		325-338	1 Demand	0	0	0	0	0	0	0	0	0	0	0
115															
116	Transmission Plant		365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0
117	Transmission Plant		365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0
118															
119	Distribution Plant														
120	Land		374.1	1 Demand	0	0	0	0	0	0	0	0	0	0	0
121	Land Rights		374.2	1 Demand	0	0	0	0	0	0	0	0	0	0	0
122	Structures & Improvements		375	1 Demand	0	0	0	0	0	0	0	0	0	0	0
123	Mains		376	1 Demand	0	0	0	0	0	0	0	0	0	0	0
124	Mains (Other)		376	1 Demand	0	0	0	0	0	0	0	0	0	0	0
125	Compressor Station Equipment		377	1 Demand	0	0	0	0	0	0	0	0	0	0	0
126	Industrial M&R Station Equipment		385	1 Demand	0	0	0	0	0	0	0	0	0	0	0
127	Other		387	1 Demand	0	0	0	0	0	0	0	0	0	0	0
128	Land Rights		374.2	2 Customer	0	0	0	0	0	0	0	0	0	0	0
129	Mains		376	2 Customer	0	0	0	0	0	0	0	0	0	0	0
130	M&R Station Equipment		378	2 Customer	0	0	0	0	0	0	0	0	0	0	0
131	Services		380	2 Customer	0	0	0	0	0	0	0	0	0	0	0
132	Meters		381	2 Customer	0	0	0	0	0	0	0	0	0	0	0
133	Meter Installations		382	2 Customer	0	0	0	0	0	0	0	0	0	0	0
134	House Regulators		383	2 Customer	0	0	0	0	0	0	0	0	0	0	0
135	House Regulators Installations		384	2 Customer	0	0	0	0	0	0	0	0	0	0	0
136	Other		387	2 Customer	0	0	0	0	0	0	0	0	0	0	0
137	Total Distribution - Demand				0	0	0	0	0	0	0	0	0	0	0
138	Total Distribution - Customer				0	0	0	0	0	0	0	0	0	0	0
139	Total Distribution				0	0	0	0	0	0	0	0	0	0	0
140															
141	General Plant		389-399												
142	Demand - Delivery			1 Demand	0	0	0	0	0	0	0	0	0	0	0
143	Demand - Supply			1 Demand	0	0	0	0	0	0	0	0	0	0	0
144	Customer			2 Customer	373,310	344,925	27,600	620	89	44	21	8	8	3	3
145	Commodity			3 Commodity	0	0	0	0	0	0	0	0	0	0	0
146	Revenue			4 Revenue	0	0	0	0	0	0	0	0	0	0	0
147	Total General				373,310	344,925	27,600	620	89	44	21	8	8	3	3
148															
149	Intangible Plant		301-303												
150	Demand			1 Demand	0	0	0	0	0	0	0	0	0	0	0
151	Customer			2 Customer	0	0	0	0	0	0	0	0	0	0	0
152	Total Intangible				0	0	0	0	0	0	0	0	0	0	0
153															
154	Depreciation Summary														
155	Demand Related			1 Demand	0	0	0	0	0	0	0	0	0	0	0
156	Customer Related			2 Customer	373,310	344,925	27,600	620	89	44	21	8	8	3	3
157	Commodity Related			3 Commodity	0	0	0	0	0	0	0	0	0	0	0
158	Revenue Related			4 Revenue	0	0	0	0	0	0	0	0	0	0	0
159															
160	Total Depreciation Expense				373,310	344,925	27,600	620	89	44	21	8	8	3	3
161															

	A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	National Fuel Gas Distribution Corporation															
5	New York Division															
6	Cost of Service Study - Total Company															
7	Proposed Rates															
8	Twelve Months Ending December 31, 2008															
9	Bundled Service															
10																
11				FERC												
12	CLEARING ACCOUNT FUNCTION	Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Costen				
162	Working Capital															
163	Cash															
164	1/8 O&M calculation	3	Commodity	0	0	0	0	0	0	0	0	0	0	0	0	0
165	1/8 O&M calculation	1	Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
166	1/8 O&M calculation	2	Customer	322,588	298,059	23,850	536	77	38	18	7	3				
167	1/8 O&M calculation	4	Revenue	1,519,142	1,210,941	236,849	28,473	10,525	8,109	8,781	4,070	11,394				
168	Total Cash Working Capital			1,841,730	1,509,000	260,699	29,009	10,602	8,147	8,799	4,077	11,397				
169	Prepayments															
170	Taxes - Demand	1	Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
171	Taxes - Customer	2	Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
172	Taxes - Commodity	3	Commodity	0	0	0	0	0	0	0	0	0	0	0	0	0
173	Other Insurance - Demand	1	Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
174	Other Insurance - Customer	2	Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
175	Other Insurance - Revenue	4	Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
176	AGA Dues - Demand	1	Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
177	AGA Dues - Customer	2	Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
178	AGA Dues - Revenue	4	Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
179	Total Prepayments			0	0	0	0	0	0	0	0	0	0	0	0	0
180	Material & Supplies															
181	Valves	1	Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
182	Valves	2	Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
183	Regulators - Dem & Ind.	1	Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
184	Meter & Service Risers	2	Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
185	Pipe - Services & Mains	1	Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
186	Pipe - Services & Mains	2	Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
187	Total Material & Supplies			0	0	0	0	0	0	0	0	0	0	0	0	0
188	Gas Storage Inventory	1	Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
189	Summary of Working Capital															
190	Demand			0	0	0	0	0	0	0	0	0	0	0	0	0
191	Customer			322,588	298,059	23,850	536	77	38	18	7	3				
192	Commodity			0	0	0	0	0	0	0	0	0				
193	Revenue			1,519,142	1,210,941	236,849	28,473	10,525	8,109	8,781	4,070	11,394				
194	Total Working Capital			1,841,730	1,509,000	260,699	29,009	10,602	8,147	8,799	4,077	11,397				
195	Other	2	Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
196	Other	1	Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
197	Deferred Income Taxes - Demand	1	Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
198	Deferred Income Taxes - Customer	2	Customer	(7,666)	(7,083)	(567)	(13)	(2)	(1)	0	0	0	0	0	0	0
199	Deferred Income Taxes - Commodity	3	Commodity	0	0	0	0	0	0	0	0	0	0	0	0	0
200	Deferred Income Taxes - Revenue	4	Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
201	Deferred Income Taxes - ITC Demand	1	Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
202	Deferred Income Taxes - ITC Customer	2	Customer	(219)	(203)	(16)	0	0	0	0	0	0	0	0	0	0
203	Deferred Income Taxes - ITC Commodity	3	Commodity	0	0	0	0	0	0	0	0	0	0	0	0	0
204	Deferred Income Taxes - ITC Revenue	4	Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
205	Deferred NY PSC Assessment - Demand	1	Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
206	Deferred NY PSC Assessment - Customer	2	Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
207	Deferred NY PSC Assessment - Revenue	4	Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
208	Deferred RD&D	2	Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
209	Deferred Site Remediation Costs - Demand	1	Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
210	Deferred Site Remediation Costs - Customer	2	Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
211	TRA Impacts - Uncollectibles	4	Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
212	Elimination of Reorganization Costs per C27934	2	Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
213	Internal Pension Reserve - Demand	1	Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
214	Internal Pension Reserve - Customer	2	Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
215	Internal Pension Reserve - Commodity	3	Commodity	0	0	0	0	0	0	0	0	0	0	0	0	0
218	Internal Pension Reserve - Revenue	4	Revenue	9,021,134	7,190,944	1,406,485	169,083	62,498	48,155	52,142	24,168	67,659				
217	Earnings Base in Excess of Capitalization - Demand	1	Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
218	Earnings Base in Excess of Capitalization - Customer	2	Customer	8,289	7,659	613	14	2	1	0	0	0	0	0	0	0
219	Earnings Base in Excess of Capitalization - Commodity	3	Commodity	0	0	0	0	0	0	0	0	0	0	0	0	0
220	Earnings Base in Excess of Capitalization - Revenue	4	Revenue	43,946	35,029	6,852	824	304	235	254	118	330				
221																
222																

Exhibit (RMFA-1)
 Schedule 1
 Worksheet
 Clearing Account Bundled
 Page 4

	A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	Rate Year			National Fuel Gas Distribution Corporation												
5	M.E./Customer Component			New York Division												
6	Peak			Cost of Service Study - Total Company												
7	Proposed Rates			Proposed Rates												
8				Twelve Months Ending December 31, 2008												
9				Bundled Service												
10																
11																
12	CLEARING ACCOUNT FUNCTION			<u>FERC</u>	<u>Classification</u>	<u>Total</u>	<u>SC 1</u>	<u>SC 3</u>	<u>IC 1.1</u>	<u>IC 2.0</u>	<u>IC 3.0</u>	<u>IC 4.0</u>	<u>IC 4.1</u>	<u>Cogen</u>		
223	Operating Revenues			400												
224	Revenues - Supply Function			480-481, 489		0	0	0	0	0	0	0	0	0	0	0
225	Revenues - Delivery Function					0	0	0	0	0	0	0	0	0	0	0
226	Revenues - Billing Function					0	0	0	0	0	0	0	0	0	0	0
227	Other Operating Revenues															
228	Late Payment Charges - Supply			487		0	0	0	0	0	0	0	0	0	0	0
229	Late Payment Charges - Delivery			487		0	0	0	0	0	0	0	0	0	0	0
230	Late Payment Charges - Billing			487		0	0	0	0	0	0	0	0	0	0	0
231	Bill Insert Revenues			495		0	0	0	0	0	0	0	0	0	0	0
232	Misc. Other Revenue			495		0	0	0	0	0	0	0	0	0	0	0
233	Sale of Inventory Materials			495		0	0	0	0	0	0	0	0	0	0	0
234	Sales Tax			495	1 Demand	0	0	0	0	0	0	0	0	0	0	0
235	Sales Tax			495	2 Customer	0	0	0	0	0	0	0	0	0	0	0
236	Sales Tax			495	3 Commodity	0	0	0	0	0	0	0	0	0	0	0
237	Sales Tax			495	4 Revenue	0	0	0	0	0	0	0	0	0	0	0
238	Total Other Operating Revenue					0	0	0	0	0	0	0	0	0	0	0
239																
240	Total Operating Revenue					0	0	0	0	0	0	0	0	0	0	0
241																

	A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD							
4	Rate Year												National Fuel Gas Distribution Corporation										
5	M.E./Customer Component												New York Division										
6	Peak												Cost of Service Study - Total Company										
7	Proposed Rates												Proposed Rates										
8													Twelve Months Ending December 31, 2008										
9													Bundled Service										
10																							
11													FERC										
12	CLEARING ACCOUNT FUNCTION												Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen
242	Direct Labor Expense												401,402										
243	Natural Gas Production												750-769	1 Demand	0	0	0	0	0	0	0	0	0
244																							
245	Other Gas Supply												807.1-813	3 Commodity	0	0	0	0	0	0	0	0	0
246																							
247	Transmission												850-867	1 Demand	0	0	0	0	0	0	0	0	0
248																							
249	Distribution																						
250	Load Dispatching												871	1 Demand	0	0	0	0	0	0	0	0	0
251	Mains & Services												874	1 Demand	0	0	0	0	0	0	0	0	0
252	Structures & Improvements												886	1 Demand	0	0	0	0	0	0	0	0	0
253	Mains Maintenance												887	1 Demand	0	0	0	0	0	0	0	0	0
254	Services Maintenance												887	1 Demand	0	0	0	0	0	0	0	0	0
255	Compressor Station Equip Maint												888	1 Demand	0	0	0	0	0	0	0	0	0
256	Compressor Station Equipment												872,888	1 Demand	0	0	0	0	0	0	0	0	0
257	Meas. & Regulator - General												875,889	1 Demand	0	0	0	0	0	0	0	0	0
258	Meas. & Regulator - Industrial												876,890	1 Demand	0	0	0	0	0	0	0	0	0
259	Meas. & Regulator - City												877,891	1 Demand	0	0	0	0	0	0	0	0	0
260	Maint of Other Equipment												894	1 Demand	0	0	0	0	0	0	0	0	0
261	Supervision & Engineering												870,885	1 Demand	0	0	0	0	0	0	0	0	0
262	Other Distribution Expense												880	1 Demand	0	0	0	0	0	0	0	0	0
263	Mains & Services												874	2 Customer	0	0	0	0	0	0	0	0	0
264	Mains Maintenance												887	2 Customer	0	0	0	0	0	0	0	0	0
265	Services Maintenance												887	2 Customer	0	0	0	0	0	0	0	0	0
266	Meters & House Regulators												878,893	2 Customer	0	0	0	0	0	0	0	0	0
267	Customer Installations													2 Customer	0	0	0	0	0	0	0	0	0
268	Maint of Other Equipment												894	2 Customer	0	0	0	0	0	0	0	0	0
269	Supervision & Engineering												870,885	2 Customer	0	0	0	0	0	0	0	0	0
270	Other Distribution Expense												880	2 Customer	0	0	0	0	0	0	0	0	0
271	Total Distribution - Demand														0	0	0	0	0	0	0	0	0
272	Total Distribution - Customer														0	0	0	0	0	0	0	0	0
273	Total Distribution														0	0	0	0	0	0	0	0	0
274																							
275	Customer Accounts																						
276	Meter Reading												902	2 Customer	0	0	0	0	0	0	0	0	0
277	Customer Record & Collections												903	2 Customer	0	0	0	0	0	0	0	0	0
278	Customer Record & Collections												903	4 Revenue	7,877,275	6,279,148	1,228,146	147,644	54,574	42,049	45,531	21,103	59,080
279	Miscellaneous Customer Accounts												905	2 Customer	0	0	0	0	0	0	0	0	0
280	Supervision												901	2 Customer	0	0	0	0	0	0	0	0	0
281	Supervision												901	4 Revenue	1,270,355	1,012,628	198,061	23,810	8,801	6,781	7,343	3,403	9,528
282	Total Customer Accounts - Customer														0	0	0	0	0	0	0	0	0
283	Total Customer Accounts - Revenue														9,147,630	7,291,776	1,426,207	171,454	63,375	48,830	52,874	24,506	68,608
284	Total Customer Accounts														9,147,630	7,291,776	1,426,207	171,454	63,375	48,830	52,874	24,506	68,608
285																							
286	Customer Service												909-913										
287	Customer Service													2 Customer	0	0	0	0	0	0	0	0	0
288	Transportation Administration													2 Customer	0	0	0	0	0	0	0	0	0
289	Total Customer Service														0	0	0	0	0	0	0	0	0
290																							
291	Summary of Direct Labor Expense																						
292	Demand														0	0	0	0	0	0	0	0	
293	Customer														0	0	0	0	0	0	0	0	
294	Commodity														0	0	0	0	0	0	0	0	
295	Revenue														9,147,630	7,291,776	1,426,207	171,454	63,375	48,830	52,874	24,506	68,608
296																							
297	Total Direct Labor Expense														9,147,630	7,291,776	1,426,207	171,454	63,375	48,830	52,874	24,506	68,608
298																							

	A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	Rate Year													National Fuel Gas Distribution Corporation		
5	M.E./Customer Component													New York Division		
6	Peak													Cost of Service Study - Total Company		
7	Proposed Rates													Proposed Rates		
8														Twelve Months Ending December 31, 2008		
9														Bundled Service		
10																
11																
12	CLEARING ACCOUNT FUNCTION			FERC												
13				Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen		
299	Operation and Maintenance Expense															
300	Natural Gas Production															
301				750-769	1 Demand	0	0	0	0	0	0	0	0	0	0	0
302				401.999	3 Commodity	0	0	0	0	0	0	0	0	0	0	0
303				401.999	3 Commodity	0	0	0	0	0	0	0	0	0	0	0
304				807.1-813	3 Commodity	0	0	0	0	0	0	0	0	0	0	0
305				807.1-813	3 Commodity	0	0	0	0	0	0	0	0	0	0	0
306				807.1-813	3 Commodity	0	0	0	0	0	0	0	0	0	0	0
307						0	0	0	0	0	0	0	0	0	0	0
308						0	0	0	0	0	0	0	0	0	0	0
309	Transmission															
310				850-867	1 Demand	0	0	0	0	0	0	0	0	0	0	0
311	Distribution															
312				871	1 Demand	0	0	0	0	0	0	0	0	0	0	0
313				872	1 Demand	0	0	0	0	0	0	0	0	0	0	0
314				874	1 Demand	0	0	0	0	0	0	0	0	0	0	0
315				886	1 Demand	0	0	0	0	0	0	0	0	0	0	0
316				887	1 Demand	0	0	0	0	0	0	0	0	0	0	0
317				888	1 Demand	0	0	0	0	0	0	0	0	0	0	0
318				894	1 Demand	0	0	0	0	0	0	0	0	0	0	0
319				875,889	1 Demand	0	0	0	0	0	0	0	0	0	0	0
320				876,890	1 Demand	0	0	0	0	0	0	0	0	0	0	0
321				877,891	1 Demand	0	0	0	0	0	0	0	0	0	0	0
322				892,892.10	1 Demand	0	0	0	0	0	0	0	0	0	0	0
323				870,885	1 Demand	0	0	0	0	0	0	0	0	0	0	0
324				881	1 Demand	0	0	0	0	0	0	0	0	0	0	0
325				880	1 Demand	0	0	0	0	0	0	0	0	0	0	0
326				874	2 Customer	0	0	0	0	0	0	0	0	0	0	0
327				879	2 Customer	0	0	0	0	0	0	0	0	0	0	0
328				887	2 Customer	0	0	0	0	0	0	0	0	0	0	0
329				894	2 Customer	0	0	0	0	0	0	0	0	0	0	0
330				878,893	2 Customer	0	0	0	0	0	0	0	0	0	0	0
331				893,893.10	2 Customer	0	0	0	0	0	0	0	0	0	0	0
332				870,885	2 Customer	0	0	0	0	0	0	0	0	0	0	0
333				881	2 Customer	0	0	0	0	0	0	0	0	0	0	0
334				880	2 Customer	0	0	0	0	0	0	0	0	0	0	0
335						0	0	0	0	0	0	0	0	0	0	0
336						0	0	0	0	0	0	0	0	0	0	0
337						0	0	0	0	0	0	0	0	0	0	0
338	Customer Accounts															
339				902	2 Customer	0	0	0	0	0	0	0	0	0	0	0
340				903	2 Customer	0	0	0	0	0	0	0	0	0	0	0
341				903	4 Revenue	8,551,556	6,816,633	1,333,273	160,282	59,245	45,648	49,428	22,910	64,137		
342				904	4 Revenue	0	0	0	0	0	0	0	0	0	0	0
343				904	4 Revenue	0	0	0	0	0	0	0	0	0	0	0
344				904	4 Revenue	0	0	0	0	0	0	0	0	0	0	0
345				904	4 Revenue	0	0	0	0	0	0	0	0	0	0	0
346				905	2 Customer	0	0	0	0	0	0	0	0	0	0	0
347				901	2 Customer	0	0	0	0	0	0	0	0	0	0	0
348				901	4 Revenue	805,768	642,296	125,627	15,103	5,582	4,301	4,657	2,159	6,043		
349						0	0	0	0	0	0	0	0	0	0	0
350						9,357,324	7,458,929	1,458,900	175,385	64,827	49,949	54,085	25,069	70,180		
351						9,357,324	7,458,929	1,458,900	175,385	64,827	49,949	54,085	25,069	70,180		
352	Customer Service															
353				909-913	2 Customer	0	0	0	0	0	0	0	0	0	0	0
354					2 Customer	0	0	0	0	0	0	0	0	0	0	0
355					2 Customer	0	0	0	0	0	0	0	0	0	0	0
356						0	0	0	0	0	0	0	0	0	0	0
357						0	0	0	0	0	0	0	0	0	0	0
358					2 Customer	0	0	0	0	0	0	0	0	0	0	0
359						0	0	0	0	0	0	0	0	0	0	0

Exhibit (RMFA-1)
 Schedule 1
 Workpaper
 Clearing Account Bundled
 Page 7

A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD									
4	Rate Year											National Fuel Gas Distribution Corporation												
5	M.E./Customer Component											New York Division												
6	Peak											Cost of Service Study - Total Company												
7	Proposed Rates											Proposed Rates												
8												Twelve Months Ending December 31, 2008												
9												Bundled Service												
10																								
11																								
12	CLEARING ACCOUNT FUNCTION																							
360	Administrative & General Expenses																							
361	A&G Salaries											920												
362	Corporate Management - Non O&M											1 Demand				0	0	0	0	0	0			
363	Corporate Management - O&M											1 Demand				0	0	0	0	0	0			
364	Consumer Services											1 Demand				0	0	0	0	0	0			
365	Operations, Engineering, & Mechanical											1 Demand				0	0	0	0	0	0			
366	Corporate Management - Non O&M											2 Customer				0	0	0	0	0	0			
367	Corporate Management - O&M											2 Customer				0	0	0	0	0	0			
368	Consumer Services											2 Customer				494,088	456,518	36,530	821	118	58	28	11	4
369	Operations, Engineering, & Mechanical											2 Customer				0	0	0	0	0	0	0	0	
370	Corporate Management - O&M											4 Revenue				405,182	322,980	63,172	7,594	2,807	2,163	2,342	1,085	3,039
371	Total A&G Salaries															899,270	779,498	99,702	8,415	2,925	2,221	2,370	1,096	3,043
372																								
373	Office Supplies & Expenses											921												
374	Corporate Management - Non O&M											1 Demand				0	0	0	0	0	0	0	0	0
375	Corporate Management - O&M											1 Demand				0	0	0	0	0	0	0	0	0
376	Consumer Services											1 Demand				0	0	0	0	0	0	0	0	0
377	Operations, Engineering, & Mechanical											1 Demand				0	0	0	0	0	0	0	0	0
378	Corporate Management - Non O&M											2 Customer				0	0	0	0	0	0	0	0	0
379	Corporate Management - O&M											2 Customer				0	0	0	0	0	0	0	0	0
380	Consumer Services											2 Customer				150,583	139,133	11,133	250	36	18	9	3	1
381	Operations, Engineering, & Mechanical											2 Customer				0	0	0	0	0	0	0	0	0
382	Corporate Management - O&M											4 Revenue				215,938	172,129	33,667	4,047	1,496	1,153	1,248	578	1,620
383	Total Outside Services															366,521	311,262	44,800	4,297	1,532	1,171	1,257	581	1,621
384																								
385	Administrative Exp. Transferred - Credit											922												
386	Corporate Management - Non O&M											1 Demand				0	0	0	0	0	0	0	0	0
387	Corporate Management - O&M											1 Demand				0	0	0	0	0	0	0	0	0
388	Consumer Services											1 Demand				0	0	0	0	0	0	0	0	0
389	Operations, Engineering, & Mechanical											1 Demand				0	0	0	0	0	0	0	0	0
390	Corporate Management - Non O&M											2 Customer				0	0	0	0	0	0	0	0	0
391	Corporate Management - O&M											2 Customer				0	0	0	0	0	0	0	0	0
392	Consumer Services											2 Customer				0	0	0	0	0	0	0	0	0
393	Operations, Engineering, & Mechanical											2 Customer				0	0	0	0	0	0	0	0	0
394	Corporate Management - O&M											4 Revenue				(99)	(78)	(15)	(2)	(1)	(1)	(1)	0	(1)
395	Total Administrative Exp. Transferred - Credit															(99)	(78)	(15)	(2)	(1)	(1)	(1)	0	(1)
396																								
397	Outside Services Employed											923												
398	Corporate Management - Non O&M											1 Demand				0	0	0	0	0	0	0	0	0
399	Corporate Management - O&M											1 Demand				0	0	0	0	0	0	0	0	0
400	Consumer Services											1 Demand				0	0	0	0	0	0	0	0	0
401	Operations, Engineering, & Mechanical											1 Demand				0	0	0	0	0	0	0	0	0
402	Corporate Management - Non O&M											2 Customer				0	0	0	0	0	0	0	0	0
403	Corporate Management - O&M											2 Customer				0	0	0	0	0	0	0	0	0
404	Consumer Services											2 Customer				0	0	0	0	0	0	0	0	0
405	Operations, Engineering, & Mechanical											2 Customer				0	0	0	0	0	0	0	0	0
406	Corporate Management - O&M											4 Revenue				115,207	91,834	17,962	2,159	798	615	666	309	864
407	Total Outside Services Employed															115,207	91,834	17,962	2,159	798	615	666	309	864
408																								
409	Property Insurance											924												
410	Corporate Management - Non O&M											1 Demand				0	0	0	0	0	0	0	0	0
411	Corporate Management - O&M											1 Demand				0	0	0	0	0	0	0	0	0
412	Consumer Services											1 Demand				0	0	0	0	0	0	0	0	0
413	Operations, Engineering, & Mechanical											1 Demand				0	0	0	0	0	0	0	0	0
414	Corporate Management - Non O&M											2 Customer				0	0	0	0	0	0	0	0	0
415	Corporate Management - O&M											2 Customer				0	0	0	0	0	0	0	0	0
416	Consumer Services											2 Customer				0	0	0	0	0	0	0	0	0
417	Operations, Engineering, & Mechanical											2 Customer				0	0	0	0	0	0	0	0	0
418	Corporate Management - O&M											4 Revenue				0	0	0	0	0	0	0	0	0
419	Total Property Insurance															0	0	0	0	0	0	0	0	0
420																								

Exhibit (RMFA-1)
 Schedule 1
 Workpaper
 Clearing Account Bundled
 Page 8

	A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	Rate Year			National Fuel Gas Distribution Corporation												
5	M.E./Customer Component			New York Division												
6	Peak			Cost of Service Study - Total Company												
7	Proposed Rates			Proposed Rates												
8				Twelve Months Ending December 31, 2008												
9				Bundled Service												
10																
11																
12	CLEARING ACCOUNT FUNCTION			FERC Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen		
421	Injuries & Damages			925												
422	Corporate Management - Non O&M				1 Demand	0	0	0	0	0	0	0	0	0	0	0
423	Corporate Management - O&M				1 Demand	0	0	0	0	0	0	0	0	0	0	0
424	Consumer Services				1 Demand	0	0	0	0	0	0	0	0	0	0	0
425	Operations, Engineering, & Mechanical				1 Demand	0	0	0	0	0	0	0	0	0	0	0
426	Corporate Management - Non O&M				2 Customer	0	0	0	0	0	0	0	0	0	0	0
427	Corporate Management - O&M				2 Customer	0	0	0	0	0	0	0	0	0	0	0
428	Consumer Services				2 Customer	99	92	7	0	0	0	0	0	0	0	0
429	Operations, Engineering, & Mechanical				2 Customer	0	0	0	0	0	0	0	0	0	0	0
430	Corporate Management - O&M				4 Revenue	101,178	80,651	15,775	1,896	701	540	585	271	759		
431	Total Injuries & Damages					101,277	80,743	15,782	1,896	701	540	585	271	759		
432																
433	Employee Pension & Benefits			926												
434	Corporate Management - Non O&M				1 Demand	0	0	0	0	0	0	0	0	0	0	0
435	Corporate Management - O&M				1 Demand	0	0	0	0	0	0	0	0	0	0	0
436	Consumer Services				1 Demand	0	0	0	0	0	0	0	0	0	0	0
437	Operations, Engineering, & Mechanical				1 Demand	0	0	0	0	0	0	0	0	0	0	0
438	Corporate Management - Non O&M				2 Customer	0	0	0	0	0	0	0	0	0	0	0
439	Corporate Management - O&M				2 Customer	0	0	0	0	0	0	0	0	0	0	0
440	Consumer Services				2 Customer	578,001	534,050	42,734	960	138	68	33	13	5		
441	Operations, Engineering, & Mechanical				2 Customer	0	0	0	0	0	0	0	0	0	0	0
442	Corporate Management - O&M				4 Revenue	1,619,315	1,290,791	252,467	30,351	11,219	8,644	9,360	4,338	12,145		
443	Total Employee Pension & Benefits					2,197,316	1,824,841	295,201	31,311	11,357	8,712	9,393	4,351	12,150		
444																
445	Franchise Requirement			927												
446	Corporate Management - Non O&M				1 Demand	0	0	0	0	0	0	0	0	0	0	0
447	Corporate Management - O&M				1 Demand	0	0	0	0	0	0	0	0	0	0	0
448	Consumer Services				1 Demand	0	0	0	0	0	0	0	0	0	0	0
449	Operations, Engineering, & Mechanical				1 Demand	0	0	0	0	0	0	0	0	0	0	0
450	Corporate Management - Non O&M				2 Customer	0	0	0	0	0	0	0	0	0	0	0
451	Corporate Management - O&M				2 Customer	0	0	0	0	0	0	0	0	0	0	0
452	Consumer Services				2 Customer	0	0	0	0	0	0	0	0	0	0	0
453	Operations, Engineering, & Mechanical				2 Customer	0	0	0	0	0	0	0	0	0	0	0
454	Corporate Management - O&M				4 Revenue	0	0	0	0	0	0	0	0	0	0	0
455	Total Franchise Requirement					0	0	0	0	0	0	0	0	0	0	0
456																
457	Regulatory Commission Expenses			928												
458	Corporate Management - Non O&M				1 Demand	0	0	0	0	0	0	0	0	0	0	0
459	Corporate Management - O&M				1 Demand	0	0	0	0	0	0	0	0	0	0	0
460	Consumer Services				1 Demand	0	0	0	0	0	0	0	0	0	0	0
461	Operations, Engineering, & Mechanical				1 Demand	0	0	0	0	0	0	0	0	0	0	0
462	Corporate Management - Non O&M				2 Customer	0	0	0	0	0	0	0	0	0	0	0
463	Corporate Management - O&M				2 Customer	0	0	0	0	0	0	0	0	0	0	0
464	Consumer Services				2 Customer	0	0	0	0	0	0	0	0	0	0	0
465	Operations, Engineering, & Mechanical				2 Customer	0	0	0	0	0	0	0	0	0	0	0
466	Corporate Management - O&M				4 Revenue	0	0	0	0	0	0	0	0	0	0	0
467	Total Regulatory Expenses					0	0	0	0	0	0	0	0	0	0	0
468																
469	Miscellaneous General Expenses			930.2												
470	Corporate Management - Non O&M				1 Demand	0	0	0	0	0	0	0	0	0	0	0
471	Corporate Management - O&M				1 Demand	0	0	0	0	0	0	0	0	0	0	0
472	Consumer Services				1 Demand	0	0	0	0	0	0	0	0	0	0	0
473	Operations, Engineering, & Mechanical				1 Demand	0	0	0	0	0	0	0	0	0	0	0
474	Corporate Management - Non O&M				2 Customer	0	0	0	0	0	0	0	0	0	0	0
475	Corporate Management - O&M				2 Customer	0	0	0	0	0	0	0	0	0	0	0
476	Consumer Services				2 Customer	1,049,987	970,148	77,630	1,744	251	123	60	23	8		
477	Operations, Engineering, & Mechanical				2 Customer	0	0	0	0	0	0	0	0	0	0	0
478	Corporate Management - O&M				4 Revenue	442,192	352,481	68,942	8,288	3,064	2,360	2,556	1,185	3,316		
479	Total Miscellaneous General Expenses					1,492,179	1,322,629	146,572	10,032	3,315	2,483	2,616	1,208	3,324		
480																

	A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD							
4	Rate Year												National Fuel Gas Distribution Corporation										
5	M.E./Customer Component												New York Division										
6	Peak												Cost of Service Study - Total Company										
7	Proposed Rates												Proposed Rates										
8													Twelve Months Ending December 31, 2008										
9													Bundled Service										
10																							
11													FERC										
12	CLEARING ACCOUNT FUNCTION												Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen
481	Rents												931										
482	Corporate Management - Non O&M												1 Demand	0	0	0	0	0	0	0	0	0	0
483	Corporate Management - O&M												1 Demand	0	0	0	0	0	0	0	0	0	0
484	Consumer Services												1 Demand	0	0	0	0	0	0	0	0	0	0
485	Operations, Engineering, & Mechanical												1 Demand	0	0	0	0	0	0	0	0	0	0
486	Corporate Management - Non O&M												2 Customer	0	0	0	0	0	0	0	0	0	0
487	Corporate Management - O&M												2 Customer	0	0	0	0	0	0	17	7	2	
488	Consumer Services												2 Customer	298,285	275,605	22,053	495	71	35	17	7	2	
489	Operations, Engineering, & Mechanical												2 Customer	0	0	0	0	0	0	0	0	0	
490	Corporate Management - O&M												4 Revenue	683	544	106	13	5	4	4	2	5	
491	Total Rents													298,968	276,149	22,159	508	76	39	21	9	7	
492																							
493	Maintenance General Plant												932										
494	Corporate Management - Non O&M												1 Demand	0	0	0	0	0	0	0	0	0	
495	Corporate Management - O&M												1 Demand	0	0	0	0	0	0	0	0	0	
496	Consumer Services												1 Demand	0	0	0	0	0	0	0	0	0	
497	Operations, Engineering, & Mechanical												1 Demand	0	0	0	0	0	0	0	0	0	
498	Corporate Management - Non O&M												2 Customer	0	0	0	0	0	0	0	0	0	
499	Corporate Management - O&M												2 Customer	0	0	0	0	0	0	0	0	0	
500	Consumer Services												2 Customer	32,854	30,355	2,429	55	8	4	2	1	0	
501	Operations, Engineering, & Mechanical												2 Customer	0	0	0	0	0	0	0	0	0	
502	Corporate Management - O&M												4 Revenue	5,452	4,345	850	102	38	29	32	15	41	
503	Total Maintenance General Plant													38,306	34,700	3,279	157	46	33	34	16	41	
504																							
505	Total Administrative & General																						
506	Demand													0	0	0	0	0	0	0	0	0	
507	Customer													2,603,897	2,405,901	192,516	4,325	622	306	149	58	20	
508	Commodity													0	0	0	0	0	0	0	0	0	
509	Revenue													2,905,048	2,315,877	452,926	54,448	20,127	15,507	16,792	7,783	21,788	
510														5,508,945	4,721,578	645,442	58,773	20,749	15,813	16,941	7,841	21,808	
511																							
512	Misc. Other												2 Customer	0	0	0	0	0	0	0	0	0	
513																							
514	Summary O&M Expenses																						
515	Demand													0	0	0	0	0	0	0	0	0	
516	Customer													2,603,897	2,405,901	192,516	4,325	622	306	149	58	20	
517	Commodity													0	0	0	0	0	0	0	0	0	
518	Revenue													12,262,372	9,774,606	1,911,826	229,833	84,954	65,456	70,877	32,852	91,968	
519	Total O&M Expenses													14,866,269	12,180,507	2,104,342	234,158	85,576	65,762	71,026	32,910	91,988	
520																							

	A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	Rate Year			National Fuel Gas Distribution Corporation												
5	M.E./Customer Component			New York Division												
6	Peak			Cost of Service Study - Total Company												
7	Proposed Rates			Proposed Rates												
8				Twelve Months Ending December 31, 2008												
9				Bundled Service												
10																
11																
12	CLEARING ACCOUNT FUNCTION			FERC	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Coen		
521	Taxes Other Than Income															
522	Federal															
523	FICA															
524	Demand			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
525	Customer			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
526	Commodity			3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0
527	Revenue			4 Revenue	913,803	728,412	142,471	17,127	6,331	4,878	5,282	2,448	6,854			
528	Total FICA				913,803	728,412	142,471	17,127	6,331	4,878	5,282	2,448	6,854			
529	Unemployment Compensation															
530	Demand			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
531	Customer			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
532	Commodity			3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0
533	Revenue			4 Revenue	13,569	10,817	2,116	254	94	72	78	36	102			
534	Total Unemployment Compensation				13,569	10,817	2,116	254	94	72	78	36	102			
535	Total Federal				927,372	739,229	144,587	17,381	6,425	4,950	5,360	2,484	6,956			
536	New York															
537	Unemployment Insurance															
538	Demand			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
539	Customer			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
540	Commodity			3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0
541	Revenue			4 Revenue	29,747	23,711	4,638	558	206	159	172	80	223			
542	Total Unemployment Insurance				29,747	23,711	4,638	558	206	159	172	80	223			
543	Miscellaneous - Insurance Premium Tax															
544	Demand			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
545	Customer			2 Customer	1	1	0	0	0	0	0	0	0	0	0	0
546	Revenue			4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
547	Total Miscellaneous - Insurance Premium Tax				1	1	0	0	0	0	0	0	0	0	0	0
548	Property Tax															
549	Demand			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
550	Customer			2 Customer	2,184	2,018	161	4	1	0	0	0	0	0	0	0
551	Commodity			3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0
552	Revenue			4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
553	Total Property Tax				2,184	2,018	161	4	1	0	0	0	0	0	0	0
554	Sales Tax Company Use															
555	Demand			1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
556	Customer			2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
557	Revenue			4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
558	Total Sales Tax Company Use				0	0	0	0	0	0	0	0	0	0	0	0
559	Total New York				31,932	25,730	4,799	562	207	159	172	80	223			
560	Summary of Taxes Other Than Income															
561	Demand				0	0	0	0	0	0	0	0	0	0	0	0
562	Customer				2,185	2,019	161	4	1	0	0	0	0	0	0	0
563	Commodity				0	0	0	0	0	0	0	0	0	0	0	0
564	Revenue				957,119	762,940	149,225	17,939	6,631	5,109	5,532	2,564	7,179			
565	Total Taxes Other Than Income				959,304	764,959	149,386	17,943	6,632	5,109	5,532	2,564	7,179			
566																

	A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	Rate Year			National Fuel Gas Distribution Corporation												
5	M.E./Customer Component			New York Division												
6	Peak			Cost of Service Study - Total Company												
7	Proposed Rates			Proposed Rates												
8				Twelve Months Ending December 31, 2008												
9				Bundled Service												
10																
11																
12	CLEARING ACCOUNT FUNCTION			<u>FERC</u>	<u>Classification</u>	<u>Total</u>	<u>SC.1</u>	<u>SC.3</u>	<u>TC.1.1</u>	<u>TC.2.0</u>	<u>TC.3.0</u>	<u>TC.4.0</u>	<u>TC.4.1</u>	<u>Cogen</u>		
594	Summary															
595	Utility Operating Income															
596	Total Operating Revenue			0	0	0	0	0	0	0	0	0	0	0		
597	Operating Income Deductions															
598	O&M Expenses															
599	Demand			0	0	0	0	0	0	0	0	0	0	0		
600	Customer			2,603,897	2,405,901	192,516	4,325	622	306	149	58	20				
601	Commodity			0	0	0	0	0	0	0	0	0				
602	Revenue			12,282,372	9,774,606	1,911,826	229,833	84,954	65,456	70,877	32,852	91,968				
603	Total O&M Expense			14,866,269	12,180,507	2,104,342	234,158	85,576	65,762	71,026	32,910	91,968				
604	Depreciation Expense															
605	Demand			0	0	0	0	0	0	0	0	0	0			
606	Customer			373,310	344,925	27,600	620	89	44	21	8	3				
607	Commodity			0	0	0	0	0	0	0	0	0				
608	Revenue			0	0	0	0	0	0	0	0	0				
609	Total Depreciation Expense			373,310	344,925	27,600	620	89	44	21	8	3				
610	Negative Net Salvage			0	0	0	0	0	0	0	0	0				
611	Taxes Other Than Income															
612	Demand			0	0	0	0	0	0	0	0	0	0			
613	Customer			2,185	2,019	161	4	1	0	0	0	0				
614	Commodity			0	0	0	0	0	0	0	0	0				
615	Revenue			957,119	762,940	149,225	17,939	6,631	5,109	5,532	2,564	7,179				
616	Total Taxes Other Than Income			959,304	764,959	149,386	17,943	6,632	5,109	5,532	2,564	7,179				
617	Federal/State Income Taxes			(6,395,803)	(5,250,079)	(899,034)	(99,426)	(36,303)	(27,891)	(30,117)	(13,954)	(38,999)				
618	Investment Tax Credit			0	0	0	0	0	0	0	0	0				
619	Deferred Income Taxes - Liberalized Depr.			(1,396)	(1,291)	(103)	(2)	0	0	0	0	0				
620	Total Operating Revenue Deductions			9,801,684	8,039,021	1,382,191	153,293	55,994	43,024	46,462	21,528	60,171				
621	Utility Operating Income			(9,801,684)	(8,039,021)	(1,382,191)	(153,293)	(55,994)	(43,024)	(46,462)	(21,528)	(60,171)				
622	Rate Base															
623	Gas Plant In Service															
624	Demand			0	0	0	0	0	0	0	0	0	0			
625	Customer			1,948,431	1,800,276	144,055	3,236	466	228	111	43	16				
626	Commodity			0	0	0	0	0	0	0	0	0				
627	Revenue			0	0	0	0	0	0	0	0	0				
628	Total Gas Plant in Service			1,948,431	1,800,276	144,055	3,236	466	228	111	43	16				
629	Accumulated Reserve for Depreciation															
630	Demand			0	0	0	0	0	0	0	0	0				
631	Customer			(275,083)	(254,166)	(20,338)	(457)	(66)	(32)	(16)	(6)	(2)				
632	Commodity			0	0	0	0	0	0	0	0	0				
633	Revenue			0	0	0	0	0	0	0	0	0				
634	Total Reserve for Depreciation			(275,083)	(254,166)	(20,338)	(457)	(66)	(32)	(16)	(6)	(2)				
635	Net Plant			1,673,348	1,546,110	123,717	2,779	400	196	95	37	14				

A	B	C	D	E	F	G	U	W	X	Y	Z	AA	AB	AC	AD
4	Rate Year		National Fuel Gas Distribution Corporation												
5	M.E./Customer Component		New York Division												
6	Peak		Cost of Service Study - Total Company												
7	Proposed Rates		Proposed Rates												
8			Twelve Months Ending December 31, 2008												
9			Bundled Service												
10															
11			FERC												
12	CLEARING ACCOUNT FUNCTION	Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	CoGen			
636	Working Capital														
637	Demand			0	0	0	0	0	0	0	0	0	0	0	0
638	Customer			322,588	298,059	23,850	536	77	38	18	7	3			
639	Commodity			0	0	0	0	0	0	0	0	0			
640	Revenue			1,519,142	1,210,941	236,849	28,473	10,525	8,109	8,781	4,070	11,394			
641	Total Working Capital			1,841,730	1,509,000	260,699	29,009	10,602	8,147	8,799	4,077	11,397			
642	Other			0	0	0	0	0	0	0	0	0			
643	Deferred Income Taxes														
644	Demand			0	0	0	0	0	0	0	0	0			
645	Customer			(7,666)	(7,083)	(567)	(13)	(2)	(1)	0	0	0			
646	Commodity			0	0	0	0	0	0	0	0	0			
647	Revenue			0	0	0	0	0	0	0	0	0			
648	Total Deferred Income Taxes			(7,666)	(7,083)	(567)	(13)	(2)	(1)	0	0	0			
649	Deferred Income Taxes - ITC														
650	Demand			0	0	0	0	0	0	0	0	0			
651	Customer			(219)	(203)	(16)	0	0	0	0	0	0			
652	Commodity			0	0	0	0	0	0	0	0	0			
653	Revenue			0	0	0	0	0	0	0	0	0			
654	Total Deferred Income Taxes - ITC			(219)	(203)	(16)	0	0	0	0	0	0			
655	Deferred NY PSC Assessment														
656	Demand			0	0	0	0	0	0	0	0	0			
657	Customer			0	0	0	0	0	0	0	0	0			
658	Revenue			0	0	0	0	0	0	0	0	0			
659	Total Deferred NY PSC Assessment			0	0	0	0	0	0	0	0	0			
660	Deferred RD&D			0	0	0	0	0	0	0	0	0			
661	Deferred Site Remediation Costs														
662	Demand			0	0	0	0	0	0	0	0	0			
663	Customer			0	0	0	0	0	0	0	0	0			
664	Total Deferred Site Remediation Costs			0	0	0	0	0	0	0	0	0			
665	TRA Impacts - Uncollectibles			0	0	0	0	0	0	0	0	0			
666	Elimination of Reorganization Costs per C27934			0	0	0	0	0	0	0	0	0			
667	Internal Pension Reserve														
668	Demand			0	0	0	0	0	0	0	0	0			
669	Customer			0	0	0	0	0	0	0	0	0			
670	Commodity			0	0	0	0	0	0	0	0	0			
671	Revenue			9,021,134	7,190,944	1,406,485	169,083	62,498	48,155	52,142	24,168	67,659			
672	Total Internal Pension Reserve			9,021,134	7,190,944	1,406,485	169,083	62,498	48,155	52,142	24,168	67,659			
673	Earnings Base in Excess of Capitalization														
674	Demand			0	0	0	0	0	0	0	0	0			
675	Customer			8,289	7,659	613	14	2	1	0	0	0			
676	Commodity			0	0	0	0	0	0	0	0	0			
677	Revenue			43,946	35,029	6,852	824	304	235	254	118	330			
678	Total Earnings Base in Excess of Capitalization			52,235	42,688	7,465	838	306	236	254	118	330			
679	Net Rate Base			12,580,562	10,281,456	1,797,783	201,696	73,804	56,733	61,290	28,400	79,400			
680															
681	Return Earned			-77.9100%	-78.1900%	-76.8800%	-76.0000%	-75.8700%	-75.8400%	-75.8100%	-75.8000%	-75.7800%			
682															
683	Unitized Rate of Return			1.000000	1.003594	0.986780	0.975485	0.973816	0.973431	0.973046	0.972917	0.972661			
684	END CLEARING ACCOUNT FUNCTION														

Exhibit (RMFA-1)
 Schedule 1
 Worksheet
 Clearing Account Bundled
 Page 14

A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	Rate Year		National Fuel Gas Distribution Corporation												
5	M.E./Customer Component		New York Division												
6	Peak		Cost of Service Study - Total Company												
7	Proposed Rates		Proposed Rates												
8			Twelve Months Ending December 31, 2008												
9			Delivery Service												
10															
11															
12	CLEARING ACCOUNT FUNCTION		FERC												
13			Accounts	Classification	Total	SC.1	SC.3	TC.1.1	TC.2.0	TC.3.0	TC.4.0	TC.4.1	Conan		
14	Gas Plant in Service		101												
15	Production Plant		325-338	1 Demand	0	0	0	0	0	0	0	0	0	0	
16															
17	Transmission Plant		365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	
18	Transmission Plant		365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	
19															
20	Distribution Plant														
21	Land		374.1	1 Demand	0	0	0	0	0	0	0	0	0	0	
22	Land Rights		374.2	1 Demand	0	0	0	0	0	0	0	0	0	0	
23	Structures & Improvements		375	1 Demand	0	0	0	0	0	0	0	0	0	0	
24	Mains (Other)		378	1 Demand	0	0	0	0	0	0	0	0	0	0	
25	Mains (>4")		376	1 Demand	0	0	0	0	0	0	0	0	0	0	
26	Mains (Remaining)		376	1 Demand	0	0	0	0	0	0	0	0	0	0	
27	Compressor Station Equipment		377	1 Demand	0	0	0	0	0	0	0	0	0	0	
28	Industrial M&R Station Equipment		385	1 Demand	0	0	0	0	0	0	0	0	0	0	
29	Other		387	1 Demand	0	0	0	0	0	0	0	0	0	0	
30	Land Rights		374.2	2 Customer	0	0	0	0	0	0	0	0	0	0	
31	Mains		376	2 Customer	0	0	0	0	0	0	0	0	0	0	
32	M&R Station Equipment		378	2 Customer	0	0	0	0	0	0	0	0	0	0	
33	Services		380	2 Customer	0	0	0	0	0	0	0	0	0	0	
34	Meters		381	2 Customer	0	0	0	0	0	0	0	0	0	0	
35	Meter Installations		382	2 Customer	0	0	0	0	0	0	0	0	0	0	
36	House Regulators		383	2 Customer	0	0	0	0	0	0	0	0	0	0	
37	House Regulators Installations		384	2 Customer	0	0	0	0	0	0	0	0	0	0	
38	Other		387	2 Customer	0	0	0	0	0	0	0	0	0	0	
39	Total Distribution - Demand				0	0	0	0	0	0	0	0	0	0	
40	Total Distribution - Customer				0	0	0	0	0	0	0	0	0	0	
41	Total Distribution				0	0	0	0	0	0	0	0	0	0	
42															
43	General Plant		389-399												
44	Demand - Delivery			1 Demand	0	0	0	0	0	0	0	0	0	0	
45	Demand - Supply			1 Demand	0	0	0	0	0	0	0	0	0	0	
46	Customer			2 Customer	1,020,198	942,625	75,427	1,694	244	119	58	23	8	8	
47	Commodity			3 Commodity	0	0	0	0	0	0	0	0	0	0	
48	Revenue			4 Revenue	0	0	0	0	0	0	0	0	0	0	
49	Total General				1,020,198	942,625	75,427	1,694	244	119	58	23	8	8	
50															
51	Intangible Plant		301-303												
52	Demand			1 Demand	0	0	0	0	0	0	0	0	0	0	
53	Customer			2 Customer	0	0	0	0	0	0	0	0	0	0	
54	Total Intangible				0	0	0	0	0	0	0	0	0	0	
55															
56	Plant in Service Summary														
57	Demand Related			1	0	0	0	0	0	0	0	0	0	0	
58	Customer Related			2	1,020,198	942,625	75,427	1,694	244	119	58	23	8	8	
59	Commodity Related			3	0	0	0	0	0	0	0	0	0	0	
60	Revenue Related			4	0	0	0	0	0	0	0	0	0	0	
61	Total Gas Plant in Service				1,020,198	942,625	75,427	1,694	244	119	58	23	8	8	
62															
63															

A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO	
4	Rate Year															
5	M.E./Customer Component															
6	Peak															
7	Proposed Rates															
8																
9																
10																
11				FERC												
12	CLEARING ACCOUNT FUNCTION			<u>Accounts</u>		<u>Classification</u>		<u>Total</u>	<u>SC 1</u>	<u>SC 3</u>	<u>TC 1.1</u>	<u>TC 2.0</u>	<u>TC 3.0</u>	<u>TC 4.0</u>	<u>TC 4.1</u>	<u>Cogen</u>
64	Accumulated Reserve for Depreciation			108												
65	Production Plant			325-338		1 Demand		0	0	0	0	0	0	0	0	0
66																
67	Transmission Plant			365-369		1 Demand		0	0	0	0	0	0	0	0	0
68	Transmission Plant			365-369		1 Demand		0	0	0	0	0	0	0	0	0
69																
70	Distribution Plant															
71	Land			374.1		1 Demand		0	0	0	0	0	0	0	0	0
72	Land Rights			374.2		1 Demand		0	0	0	0	0	0	0	0	0
73	Structures & Improvements			375		1 Demand		0	0	0	0	0	0	0	0	0
74	Mains			376		1 Demand		0	0	0	0	0	0	0	0	0
75	Mains (Other)			376		1 Demand		0	0	0	0	0	0	0	0	0
76	Compressor Station Equipment			377		1 Demand		0	0	0	0	0	0	0	0	0
77	Industrial M&R Station Equipment			385		1 Demand		0	0	0	0	0	0	0	0	0
78	Other			387		1 Demand		0	0	0	0	0	0	0	0	0
79	Land Rights			374.2		2 Customer		0	0	0	0	0	0	0	0	0
80	Mains			376		2 Customer		0	0	0	0	0	0	0	0	0
81	M&R Station Equipment			378		2 Customer		0	0	0	0	0	0	0	0	0
82	Services			380		2 Customer		0	0	0	0	0	0	0	0	0
83	Meters			381		2 Customer		0	0	0	0	0	0	0	0	0
84	Meter Installations			382		2 Customer		0	0	0	0	0	0	0	0	0
85	House Regulators			383		2 Customer		0	0	0	0	0	0	0	0	0
86	House Regulators Installations			384		2 Customer		0	0	0	0	0	0	0	0	0
87	Other			387		2 Customer		0	0	0	0	0	0	0	0	0
88	Total Distribution - Demand							0	0	0	0	0	0	0	0	0
89	Total Distribution - Customer							0	0	0	0	0	0	0	0	0
90	Total Distribution							0	0	0	0	0	0	0	0	0
91																
92	General Plant			389-399												
93	Demand - Delivery					1 Demand		0	0	0	0	0	0	0	0	0
94	Demand - Supply					1 Demand		0	0	0	0	0	0	0	0	0
95	Customer					2 Customer		(144,033)	(133,081)	(10,649)	(239)	(35)	(17)	(8)	(3)	(1)
96	Commodity					3 Commodity		0	0	0	0	0	0	0	0	0
97	Revenue					4 Revenue		0	0	0	0	0	0	0	0	0
98	Total General							(144,033)	(133,081)	(10,649)	(239)	(35)	(17)	(8)	(3)	(1)
99																
100	Intangible Plant			301-303												
101	Demand					1 Demand		0	0	0	0	0	0	0	0	0
102	Customer					2 Customer		0	0	0	0	0	0	0	0	0
103	Total Intangible							0	0	0	0	0	0	0	0	0
104																
105	Accumulated Reserve for Depreciation Summary															
106	Demand Related					1 Demand		0	0	0	0	0	0	0	0	0
107	Customer Related					2 Customer		(144,033)	(133,081)	(10,649)	(239)	(35)	(17)	(8)	(3)	(1)
108	Commodity Related					3 Commodity		0	0	0	0	0	0	0	0	0
109	Revenue Related					4 Revenue		0	0	0	0	0	0	0	0	0
110																
111	Total Accumulated Reserve for Depreciation							(144,033)	(133,081)	(10,649)	(239)	(35)	(17)	(8)	(3)	(1)
112																

A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	Rate Year		National Fuel Gas Distribution Corporation												
5	M.E./Customer Component		New York Division												
6	Peak		Cost of Service Study - Total Company												
7	Proposed Rates		Proposed Rates												
8			Twelve Months Ending December 31, 2008												
9			Delivery Service												
10															
11															
12	CLEARING ACCOUNT FUNCTION		FERC Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen		
113	Depreciation Expense		403												
114	Production Plant		325-338	1 Demand	0	0	0	0	0	0	0	0	0	0	
115															
116	Transmission Plant		365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	
117	Transmission Plant		365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	
118															
119	Distribution Plant														
120	Land		374.1	1 Demand	0	0	0	0	0	0	0	0	0	0	
121	Land Rights		374.2	1 Demand	0	0	0	0	0	0	0	0	0	0	
122	Structures & Improvements		375	1 Demand	0	0	0	0	0	0	0	0	0	0	
123	Mains		376	1 Demand	0	0	0	0	0	0	0	0	0	0	
124	Mains (Other)		376	1 Demand	0	0	0	0	0	0	0	0	0	0	
125	Compressor Station Equipment		377	1 Demand	0	0	0	0	0	0	0	0	0	0	
126	Industrial M&R Station Equipment		385	1 Demand	0	0	0	0	0	0	0	0	0	0	
127	Other		387	1 Demand	0	0	0	0	0	0	0	0	0	0	
128	Land Rights		374.2	2 Customer	0	0	0	0	0	0	0	0	0	0	
129	Mains		376	2 Customer	0	0	0	0	0	0	0	0	0	0	
130	M&R Station Equipment		378	2 Customer	0	0	0	0	0	0	0	0	0	0	
131	Services		380	2 Customer	0	0	0	0	0	0	0	0	0	0	
132	Meters		381	2 Customer	0	0	0	0	0	0	0	0	0	0	
133	Meter Installations		382	2 Customer	0	0	0	0	0	0	0	0	0	0	
134	House Regulators		383	2 Customer	0	0	0	0	0	0	0	0	0	0	
135	House Regulators Installations		384	2 Customer	0	0	0	0	0	0	0	0	0	0	
136	Other		387	2 Customer	0	0	0	0	0	0	0	0	0	0	
137	Total Distribution - Demand				0	0	0	0	0	0	0	0	0	0	
138	Total Distribution - Customer				0	0	0	0	0	0	0	0	0	0	
139	Total Distribution				0	0	0	0	0	0	0	0	0	0	
140															
141	General Plant		389-399												
142	Demand - Delivery			1 Demand	0	0	0	0	0	0	0	0	0	0	
143	Demand - Supply			1 Demand	0	0	0	0	0	0	0	0	0	0	
144	Customer			2 Customer	195,465	180,602	14,451	325	47	23	11	4	2		
145	Commodity			3 Commodity	0	0	0	0	0	0	0	0	0		
146	Revenue			4 Revenue	0	0	0	0	0	0	0	0	0		
147	Total General				195,465	180,602	14,451	325	47	23	11	4	2		
148															
149	Intangible Plant		301-303												
150	Demand			1 Demand	0	0	0	0	0	0	0	0	0		
151	Customer			2 Customer	0	0	0	0	0	0	0	0	0		
152	Total Intangible				0	0	0	0	0	0	0	0	0		
153															
154	Depreciation Summary														
155	Demand Related			1 Demand	0	0	0	0	0	0	0	0	0		
156	Customer Related			2 Customer	195,465	180,602	14,451	325	47	23	11	4	2		
157	Commodity Related			3 Commodity	0	0	0	0	0	0	0	0	0		
158	Revenue Related			4 Revenue	0	0	0	0	0	0	0	0	0		
159	Total Depreciation Expense				195,465	180,602	14,451	325	47	23	11	4	2		
160															
161															

	A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	National Fuel Gas Distribution Corporation															
5	New York Division															
6	Cost of Service Study - Total Company															
7	Proposed Rates															
8	Twelve Months Ending December 31, 2008															
9	Delivery Service															
10																
11				FERC												
12	CLEARING ACCOUNT FUNCTION	Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen				
182	Working Capital															
183	Cash			0	0	0	0	0	0	0	0	0				
164	1/8 O&M calculation	3	Commodity	0	0	0	0	0	0	0	0	0				
165	1/8 O&M calculation	1	Demand	0	0	0	0	0	0	0	0	0				
166	1/8 O&M calculation	2	Customer	168,907	156,063	12,488	281	40	20	9	4	2				
167	1/8 O&M calculation	4	Revenue	795,423	634,049	124,014	14,908	5,511	4,246	4,598	2,131	5,966				
168	Total Cash Working Capital			964,330	790,112	136,502	15,189	5,551	4,266	4,607	2,135	5,968				
169	Prepayments															
170	Taxes - Demand	1	Demand	0	0	0	0	0	0	0	0	0				
171	Taxes - Customer	2	Customer	0	0	0	0	0	0	0	0	0				
172	Taxes - Commodity	3	Commodity	0	0	0	0	0	0	0	0	0				
173	Other Insurance - Demand	1	Demand	0	0	0	0	0	0	0	0	0				
174	Other Insurance - Customer	2	Customer	0	0	0	0	0	0	0	0	0				
175	Other Insurance - Revenue	4	Revenue	0	0	0	0	0	0	0	0	0				
176	AGA Dues - Demand	1	Demand	0	0	0	0	0	0	0	0	0				
177	AGA Dues - Customer	2	Customer	0	0	0	0	0	0	0	0	0				
178	AGA Dues - Revenue	4	Revenue	0	0	0	0	0	0	0	0	0				
179	Total Prepayments			0	0	0	0	0	0	0	0	0				
180	Material & Supplies															
181	Valves	1	Demand	0	0	0	0	0	0	0	0	0				
182	Valves	2	Customer	0	0	0	0	0	0	0	0	0				
183	Regulators - Dom & Ind.	1	Demand	0	0	0	0	0	0	0	0	0				
184	Meter & Service Risers	2	Customer	0	0	0	0	0	0	0	0	0				
185	Pipe - Services & Mains	1	Demand	0	0	0	0	0	0	0	0	0				
186	Pipe - Services & Mains	2	Customer	0	0	0	0	0	0	0	0	0				
187	Total Material & Supplies			0	0	0	0	0	0	0	0	0				
188	Gas Storage Inventory	1	Demand	0	0	0	0	0	0	0	0	0				
189	Summary of Working Capital															
190	Demand			0	0	0	0	0	0	0	0	0				
191	Customer			168,907	156,063	12,488	281	40	20	9	4	2				
192	Commodity			0	0	0	0	0	0	0	0	0				
193	Revenue			795,423	634,049	124,014	14,908	5,511	4,246	4,598	2,131	5,966				
194	Total Working Capital			964,330	790,112	136,502	15,189	5,551	4,266	4,607	2,135	5,968				
195	Other	2	Customer	0	0	0	0	0	0	0	0	0				
196	Deferred Income Taxes - Demand	1	Demand	0	0	0	0	0	0	0	0	0				
197	Deferred Income Taxes - Customer	2	Customer	(4,014)	(3,708)	(297)	(7)	(1)	(1)	0	0	0				
198	Deferred Income Taxes - Commodity	3	Commodity	0	0	0	0	0	0	0	0	0				
199	Deferred Income Taxes - Revenue	4	Revenue	0	0	0	0	0	0	0	0	0				
200	Deferred Income Taxes - ITC Demand	1	Demand	0	0	0	0	0	0	0	0	0				
201	Deferred Income Taxes - ITC Customer	2	Customer	(115)	(107)	(8)	0	0	0	0	0	0				
202	Deferred Income Taxes - ITC Commodity	3	Commodity	0	0	0	0	0	0	0	0	0				
203	Deferred Income Taxes - ITC Revenue	4	Revenue	0	0	0	0	0	0	0	0	0				
204	Deferred NY PSC Assessment - Demand	1	Demand	0	0	0	0	0	0	0	0	0				
205	Deferred NY PSC Assessment - Customer	2	Customer	0	0	0	0	0	0	0	0	0				
206	Deferred NY PSC Assessment - Revenue	4	Revenue	0	0	0	0	0	0	0	0	0				
207	Deferred RD&D	2	Customer	0	0	0	0	0	0	0	0	0				
208	Deferred Site Remediation Costs - Demand	1	Demand	0	0	0	0	0	0	0	0	0				
209	Deferred Site Remediation Costs - Customer	2	Customer	0	0	0	0	0	0	0	0	0				
210	Deferred Site Remediation Costs - Revenue	4	Revenue	0	0	0	0	0	0	0	0	0				
211	TRA Impacts - Uncollectibles	2	Customer	0	0	0	0	0	0	0	0	0				
212	Elimination of Reorganization Costs per C27934	1	Demand	0	0	0	0	0	0	0	0	0				
213	Internal Pension Reserve - Demand	2	Customer	0	0	0	0	0	0	0	0	0				
214	Internal Pension Reserve - Customer	3	Commodity	0	0	0	0	0	0	0	0	0				
215	Internal Pension Reserve - Revenue	4	Revenue	4,723,466	3,765,178	736,436	88,532	32,724	25,214	27,302	12,654	35,426				
216	Earnings Base in Excess of Capitalization - Demand	1	Demand	0	0	0	0	0	0	0	0	0				
217	Earnings Base in Excess of Capitalization - Customer	2	Customer	4,340	4,010	321	7	1	1	0	0	0				
218	Earnings Base in Excess of Capitalization - Commodity	3	Commodity	0	0	0	0	0	0	0	0	0				
219	Earnings Base in Excess of Capitalization - Revenue	4	Revenue	23,010	18,341	3,588	431	159	123	133	62	173				
220																
221																
222																

A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	Rate Year														
5	M.E./Customer Component														
6	Peak														
7	Proposed Rates														
8															
9															
10															
11															
12	CLEARING ACCOUNT FUNCTION														
223	Operating Revenues	400													
224	Revenues - Supply Function	480-481, 489													
225	Revenues - Delivery Function														
226	Revenues - Billing Function														
227	Other Operating Revenues														
228	Late Payment Charges - Supply	487													
229	Late Payment Charges - Delivery	487													
230	Late Payment Charges - Billing	487													
231	Bill Insert Revenues	495													
232	Misc. Other Revenue	495													
233	Sale of Inventory Materials	495													
234	Sales Tax	495	1 Demand												
235	Sales Tax	495	2 Customer												
236	Sales Tax	495	3 Commodity												
237	Sales Tax	495	4 Revenue												
238	Total Other Operating Revenue														
239															
240	Total Operating Revenue														
241															

National Fuel Gas Distribution Corporation
New York Division
Cost of Service Study - Total Company
Proposed Rates
Twelve Months Ending December 31, 2008
Delivery Service

A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO								
4	Rate Year											National Fuel Gas Distribution Corporation											
5	M.E./Customer Component											New York Division											
6	Peak											Cost of Service Study - Total Company											
7	Proposed Rates											Proposed Rates											
8	Proposed Rates											Twelve Months Ending December 31, 2008											
9												Delivery Service											
10																							
11																							
12	CLEARING ACCOUNT FUNCTION											FERC	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen	
12	Accounts											401, 402											
242	Direct Labor Expense											750-769	1 Demand	0	0	0	0	0	0	0	0	0	0
243	Natural Gas Production																						
244																							
245	Other Gas Supply											807.1-813	3 Commodity	0	0	0	0	0	0	0	0	0	0
246																							
247	Transmission											850-867	1 Demand	0	0	0	0	0	0	0	0	0	0
248																							
249	Distribution																						
250	Load Dispatching											871	1 Demand	0	0	0	0	0	0	0	0	0	0
251	Mains & Services											874	1 Demand	0	0	0	0	0	0	0	0	0	0
252	Structures & Improvements											886	1 Demand	0	0	0	0	0	0	0	0	0	0
253	Mains Maintenance											887	1 Demand	0	0	0	0	0	0	0	0	0	0
254	Services Maintenance											887	1 Demand	0	0	0	0	0	0	0	0	0	0
255	Compressor Station Equip Maint											888	1 Demand	0	0	0	0	0	0	0	0	0	0
256	Compressor Station Equipment											872,888	1 Demand	0	0	0	0	0	0	0	0	0	0
257	Meas. & Regulator - General											875,889	1 Demand	0	0	0	0	0	0	0	0	0	0
258	Meas. & Regulator - Industrial											876,890	1 Demand	0	0	0	0	0	0	0	0	0	0
259	Meas. & Regulator - City											877,891	1 Demand	0	0	0	0	0	0	0	0	0	0
260	Maint of Other Equipment											894	1 Demand	0	0	0	0	0	0	0	0	0	0
261	Supervision & Engineering											870,885	1 Demand	0	0	0	0	0	0	0	0	0	0
262	Other Distribution Expense											880	1 Demand	0	0	0	0	0	0	0	0	0	0
263	Mains & Services											874	2 Customer	0	0	0	0	0	0	0	0	0	0
264	Mains Maintenance											887	2 Customer	0	0	0	0	0	0	0	0	0	0
265	Services Maintenance											887	2 Customer	0	0	0	0	0	0	0	0	0	0
266	Meters & House Regulators											878,893	2 Customer	0	0	0	0	0	0	0	0	0	0
267	Customer Installations												2 Customer	0	0	0	0	0	0	0	0	0	0
268	Maint of Other Equipment											894	2 Customer	0	0	0	0	0	0	0	0	0	0
269	Supervision & Engineering											870,885	2 Customer	0	0	0	0	0	0	0	0	0	0
270	Other Distribution Expense											880	2 Customer	0	0	0	0	0	0	0	0	0	0
271	Total Distribution - Demand													0	0	0	0	0	0	0	0	0	0
272	Total Distribution - Customer													0	0	0	0	0	0	0	0	0	0
273	Total Distribution													0	0	0	0	0	0	0	0	0	0
274																							
275	Customer Accounts																						
276	Meter Reading											902	2 Customer	0	0	0	0	0	0	0	0	0	0
277	Customer Record & Collections											903	2 Customer	0	0	0	0	0	0	0	0	0	0
278	Customer Record & Collections											903	4 Revenue	4,124,541	3,287,762	643,057	77,306	28,575	22,017	23,840	11,050	30,934	
279	Miscellaneous Customer Accounts											905	2 Customer	0	0	0	0	0	0	0	0	0	0
280	Supervision											901	2 Customer	0	0	0	0	0	0	0	0	0	0
281	Supervision											901	4 Revenue	665,158	530,211	103,705	12,467	4,608	3,551	3,845	1,782	4,989	
282	Total Customer Accounts - Customer													0	0	0	0	0	0	0	0	0	0
283	Total Customer Accounts - Revenue													4,789,699	3,817,973	746,762	89,773	33,183	25,568	27,685	12,832	35,923	
284	Total Customer Accounts													4,789,699	3,817,973	746,762	89,773	33,183	25,568	27,685	12,832	35,923	
285																							
286	Customer Service											909-913											
287	Customer Service												2 Customer	0	0	0	0	0	0	0	0	0	0
288	Transportation Administration												2 Customer	0	0	0	0	0	0	0	0	0	0
289	Total Customer Service													0	0	0	0	0	0	0	0	0	0
290																							
291	Summary of Direct Labor Expense																						
292	Demand													0	0	0	0	0	0	0	0	0	
293	Customer													0	0	0	0	0	0	0	0	0	
294	Commodity													0	0	0	0	0	0	0	0	0	
295	Revenue													4,789,699	3,817,973	746,762	89,773	33,183	25,568	27,685	12,832	35,923	
296																							
297	Total Direct Labor Expense													4,789,699	3,817,973	746,762	89,773	33,183	25,568	27,685	12,832	35,923	
298																							

A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	Rate Year														
5	M.E./Customer Component														
6	Peak														
7	Proposed Rates														
8															
9															
10															
11															
12	CLEARING ACCOUNT FUNCTION	FERC													
13	Accounts	401, 402													
14	Operation and Maintenance Expense														
15	Natural Gas Production	750-769	1 Demand												
16															
17	Purchase Gas Expense - Supply	401,999	3 Commodity												
18	Purchase Gas Expense - Delivery	401,999	3 Commodity												
19	Other Gas Supply Expense - Supply	807.1-813	3 Commodity												
20	Other Gas Supply Expense - Delivery	807.1-813	3 Commodity												
21	Gas for Utility Operation	807.1-813	3 Commodity												
22	Total Other Gas Supply														
23															
24	Transmission	850-867	1 Demand												
25															
26	Distribution														
27	Load Dispatching	871	1 Demand												
28	Compressor Station Equipment	872	1 Demand												
29	Mains & Services	874	1 Demand												
30	Structures & Improvements	886	1 Demand												
31	Mains Maintenance	887	1 Demand												
32	Compressor Station Equip Maint	888	1 Demand												
33	Maint of Other Equipment	894	1 Demand												
34	Meas. & Regulator - General	875,889	1 Demand												
35	Meas. & Regulator - Industrial	878,890	1 Demand												
36	Meas. & Regulator - City	877,891	1 Demand												
37	Services Maintenance	892,892.10	1 Demand												
38	Supervision & Engineering	870,885	1 Demand												
39	Rents	881	1 Demand												
40	Other Distribution Expense	880	1 Demand												
41	Mains & Services	874	2 Customer												
42	Customer Installations	879	2 Customer												
43	Mains Maintenance	887	2 Customer												
44	Maint of Other Equipment	894	2 Customer												
45	Meters & House Regulators	878,893	2 Customer												
46	Services Maintenance	893,893.10	2 Customer												
47	Supervision & Engineering	870,885	2 Customer												
48	Rents	881	2 Customer												
49	Other Distribution Expense	880	2 Customer												
50	Total Distribution - Demand														
51	Total Distribution - Customer														
52	Total Distribution														
53	Customer Accounts														
54	Meter Reading	902	2 Customer												
55	Customer Record & Collections	903	2 Customer												
56	Customer Record & Collections	903	4 Revenue	4,477,595	3,569,188	698,102	83,924	31,021	23,901	25,881	11,996			33,582	
57	Uncollectible Accounts - Supply	904	4 Revenue												
58	Uncollectible Accounts - Delivery	904	4 Revenue												
59	Uncollectible Accounts - Billing	904	4 Revenue												
60	Miscellaneous Customer Accounts	905	2 Customer												
61	Supervision	901	2 Customer												
62	Supervision	901	4 Revenue	421,900	336,307	65,778	7,908	2,923	2,252	2,438	1,130			3,164	
63	Total Customer Accounts - Customer														
64	Total Customer Accounts - Revenue			4,899,495	3,905,495	763,880	91,832	33,944	26,153	28,319	13,126			36,746	
65	Total Customer Accounts			4,899,495	3,905,495	763,880	91,832	33,944	26,153	28,319	13,126			36,746	
66	Customer Service	909-913													
67	Customer Service		2 Customer												
68	Transportation Administration		2 Customer												
69	Total Customer Service														
70															
71	Sales Promotion		2 Customer												
72															

	A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	Rate Year											National Fuel Gas Distribution Corporation				
5	M.E./Customer Component											New York Division				
6	Peak											Cost of Service Study - Total Company				
7	Proposed Rates											Proposed Rates				
8												Twelve Months Ending December 31, 2008				
9												Delivery Service				
10																
11																
12	CLEARING ACCOUNT FUNCTION			FERC	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cozen		
13	Administrative & General Expenses			Accounts												
360	A&G Salaries			920												
361					1 Demand	0	0	0	0	0	0	0	0	0		
362					1 Demand	0	0	0	0	0	0	0	0	0		
363					1 Demand	0	0	0	0	0	0	0	0	0		
364					1 Demand	0	0	0	0	0	0	0	0	0		
365					2 Customer	0	0	0	0	0	0	0	0	0		
366					2 Customer	0	0	0	0	0	0	0	0	0		
367					2 Customer	258,704	239,032	19,127	430	62	30	15	6	2		
368					2 Customer	0	0	0	0	0	0	0	0	0		
369					2 Customer	0	0	0	0	0	0	0	0	0		
370					4 Revenue	212,153	169,112	33,077	3,976	1,470	1,133	1,226	568	1,591		
371	Total A&G Salaries					470,857	408,144	52,204	4,406	1,532	1,163	1,241	574	1,593		
372	Office Supplies & Expenses			921												
373					1 Demand	0	0	0	0	0	0	0	0	0		
374					1 Demand	0	0	0	0	0	0	0	0	0		
375					1 Demand	0	0	0	0	0	0	0	0	0		
376					1 Demand	0	0	0	0	0	0	0	0	0		
377					2 Customer	0	0	0	0	0	0	0	0	0		
378					2 Customer	0	0	0	0	0	0	0	0	0		
379					2 Customer	0	0	0	0	0	0	5	2	1		
380					2 Customer	78,845	72,849	5,829	131	19	9	5	0	0		
381					2 Customer	0	0	0	0	0	0	0	0	0		
382					4 Revenue	113,065	90,127	17,628	2,119	783	604	653	303	848		
383	Total Outside Services					191,910	162,976	23,457	2,250	802	613	658	305	849		
384	Administrative Exp. Transferred - Credit			922												
385					1 Demand	0	0	0	0	0	0	0	0	0		
386					1 Demand	0	0	0	0	0	0	0	0	0		
387					1 Demand	0	0	0	0	0	0	0	0	0		
388					1 Demand	0	0	0	0	0	0	0	0	0		
389					2 Customer	0	0	0	0	0	0	0	0	0		
390					2 Customer	0	0	0	0	0	0	0	0	0		
391					2 Customer	0	0	0	0	0	0	0	0	0		
392					2 Customer	0	0	0	0	0	0	0	0	0		
393					2 Customer	0	0	0	0	0	0	0	0	0		
394					4 Revenue	(52)	(39)	(8)	(1)	(1)	(1)	(1)	0	(1)		
395	Total Administrative Exp. Transferred - Credit					(52)	(39)	(8)	(1)	(1)	(1)	(1)	0	(1)		
396	Outside Services Employed			923												
397					1 Demand	0	0	0	0	0	0	0	0	0		
398					1 Demand	0	0	0	0	0	0	0	0	0		
399					1 Demand	0	0	0	0	0	0	0	0	0		
400					1 Demand	0	0	0	0	0	0	0	0	0		
401					2 Customer	0	0	0	0	0	0	0	0	0		
402					2 Customer	0	0	0	0	0	0	0	0	0		
403					2 Customer	0	0	0	0	0	0	0	0	0		
404					2 Customer	0	0	0	0	0	0	0	0	0		
405					2 Customer	0	0	0	0	0	0	0	0	0		
406					4 Revenue	60,322	48,084	9,405	1,130	418	322	349	162	452		
407	Total Outside Services Employed					60,322	48,084	9,405	1,130	418	322	349	162	452		
408	Property Insurance			924												
409					1 Demand	0	0	0	0	0	0	0	0	0		
410					1 Demand	0	0	0	0	0	0	0	0	0		
411					1 Demand	0	0	0	0	0	0	0	0	0		
412					1 Demand	0	0	0	0	0	0	0	0	0		
413					2 Customer	0	0	0	0	0	0	0	0	0		
414					2 Customer	0	0	0	0	0	0	0	0	0		
415					2 Customer	0	0	0	0	0	0	0	0	0		
416					2 Customer	0	0	0	0	0	0	0	0	0		
417					2 Customer	0	0	0	0	0	0	0	0	0		
418					4 Revenue	0	0	0	0	0	0	0	0	0		
419	Total Property Insurance					0	0	0	0	0	0	0	0	0		
420																

	A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	National Fuel Gas Distribution Corporation															
5	New York Division															
6	Cost of Service Study - Total Company															
7	Proposed Rates															
8	Twelve Months Ending December 31, 2008															
9	Delivery Service															
10																
11				FERC												
12	CLEARING ACCOUNT FUNCTION	Accounts	Classification	Total	SC.1	SC.3	TC.1.1	TC.2.0	TC.3.0	TC.4.0	TC.4.1	Cogen				
421	Injuries & Damages	925														
422	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0				
423	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0				
424	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0				
425	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0				
426	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0				
427	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0				
428	Consumer Services		2 Customer	52	48	4	0	0	0	0	0	0				
429	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0				
430	Corporate Management - O&M		4 Revenue	52,977	42,229	8,260	993	367	283	306	142	397				
431	Total Injuries & Damages			53,029	42,277	8,264	993	367	283	306	142	397				
432																
433	Employee Pension & Benefits	926														
434	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0				
435	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0				
436	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0				
437	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0				
438	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0				
439	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0				
440	Consumer Services		2 Customer	302,641	279,627	22,376	503	72	36	17	7	3				
441	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0				
442	Corporate Management - O&M		4 Revenue	847,873	675,858	132,192	15,892	5,874	4,526	4,901	2,271	6,359				
443	Total Employee Pension & Benefits			1,150,514	955,485	154,568	16,395	5,946	4,562	4,918	2,278	6,362				
444																
445	Franchise Requirement	927														
446	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0				
447	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0				
448	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0				
449	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0				
450	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0				
451	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0				
452	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0				
453	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0				
454	Corporate Management - O&M		4 Revenue	0	0	0	0	0	0	0	0	0				
455	Total Franchise Requirement			0	0	0	0	0	0	0	0	0				
456																
457	Regulatory Commission Expenses	928														
458	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0				
459	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0				
460	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0				
461	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0				
462	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0				
463	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0				
464	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0				
465	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0				
466	Corporate Management - O&M		4 Revenue	0	0	0	0	0	0	0	0	0				
467	Total Regulatory Expenses			0	0	0	0	0	0	0	0	0				
468																
469	Miscellaneous General Expenses	930.2														
470	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0				
471	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0				
472	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0				
473	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0				
474	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0				
475	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0				
476	Consumer Services		2 Customer	549,773	507,971	40,647	913	131	64	31	12	4				
477	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0				
478	Corporate Management - O&M		4 Revenue	231,532	184,560	36,098	4,340	1,604	1,236	1,338	620	1,736				
479	Total Miscellaneous General Expenses			781,305	692,531	76,745	5,253	1,735	1,300	1,369	632	1,740				
480																

A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	Rate Year			National Fuel Gas Distribution Corporation											
5	M.E./Customer Component			New York Division											
6	Peak			Cost of Service Study - Total Company											
7	Proposed Rates			Proposed Rates											
8				Twelve Months Ending December 31, 2008											
9				Delivery Service											
10															
11															
12	CLEARING ACCOUNT FUNCTION			FERC	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen	
				Accounts											
481	Rents			931											
482	Corporate Management - Non O&M				1 Demand	0	0	0	0	0	0	0	0	0	
483	Corporate Management - O&M				1 Demand	0	0	0	0	0	0	0	0	0	
484	Consumer Services				1 Demand	0	0	0	0	0	0	0	0	0	
485	Operations, Engineering, & Mechanical				1 Demand	0	0	0	0	0	0	0	0	0	
486	Corporate Management - Non O&M				2 Customer	0	0	0	0	0	0	0	0	0	
487	Corporate Management - O&M				2 Customer	0	0	0	0	0	0	0	0	0	
488	Consumer Services				2 Customer	156,182	144,307	11,547	259	37	18	9	4	1	
489	Operations, Engineering, & Mechanical				2 Customer	0	0	0	0	0	0	0	0	0	
490	Corporate Management - O&M				4 Revenue	358	284	56	7	3	2	2	1	3	
491	Total Rents					156,540	144,591	11,603	266	40	20	11	5	4	
492															
493	Maintenance General Plant			932											
494	Corporate Management - Non O&M				1 Demand	0	0	0	0	0	0	0	0	0	
495	Corporate Management - O&M				1 Demand	0	0	0	0	0	0	0	0	0	
496	Consumer Services				1 Demand	0	0	0	0	0	0	0	0	0	
497	Operations, Engineering, & Mechanical				1 Demand	0	0	0	0	0	0	0	0	0	
498	Corporate Management - Non O&M				2 Customer	0	0	0	0	0	0	0	0	0	
499	Corporate Management - O&M				2 Customer	0	0	0	0	0	0	0	0	0	
500	Consumer Services				2 Customer	17,202	15,893	1,272	29	4	2	1	1	0	
501	Operations, Engineering, & Mechanical				2 Customer	0	0	0	0	0	0	0	0	0	
502	Corporate Management - O&M				4 Revenue	2,855	2,276	445	53	20	15	17	8	21	
503	Total Maintenance General Plant					20,057	18,169	1,717	82	24	17	18	9	21	
504															
505	Total Administrative & General														
506	Demand					0	0	0	0	0	0	0	0	0	
507	Customer					1,363,399	1,259,727	100,802	2,265	325	159	78	32	11	
508	Commodity					0	0	0	0	0	0	0	0	0	
509	Revenue					1,521,083	1,212,491	237,153	28,509	10,538	8,120	8,791	4,075	11,406	
510						2,884,482	2,472,218	337,955	30,774	10,863	8,279	8,869	4,107	11,417	
511															
512	Misc. Other				2 Customer	0	0	0	0	0	0	0	0	0	
513															
514	Summary O&M Expenses														
515	Demand					0	0	0	0	0	0	0	0	0	
516	Customer					1,363,399	1,259,727	100,802	2,265	325	159	78	32	11	
517	Commodity					0	0	0	0	0	0	0	0	0	
518	Revenue					6,420,578	5,117,986	1,001,033	120,341	44,482	34,273	37,110	17,201	48,152	
519	Total O&M Expenses					7,783,977	6,377,713	1,101,835	122,606	44,807	34,432	37,188	17,233	48,163	
520															

	A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	Rate Year										National Fuel Gas Distribution Corporation					
5	M.E./Customer Component										New York Division					
6	Peak										Cost of Service Study - Total Company					
7	Proposed Rates										Proposed Rates					
8											Twelve Months Ending December 31, 2008					
9											Delivery Service					
10																
11																
12	CLEARING ACCOUNT FUNCTION	FERC	Classification	Total	SC.1	SC.3	TC.1.1	TC.2.0	TC.3.0	TC.4.0	TC.4.1	CoGen				
521	Taxes Other Than Income															
522	Federal															
523	FICA															
524	Demand	1	Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
525	Customer	2	Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
526	Commodity	3	Commodity	0	0	0	0	0	0	0	0	0	0	0	0	0
527	Revenue	4	Revenue	478,467	381,395	74,598	8,968	3,315	2,554	2,766	1,282	3,589				
528	Total FICA															
529	Unemployment Compensation															
530	Demand	1	Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
531	Customer	2	Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
532	Commodity	3	Commodity	0	0	0	0	0	0	0	0	0	0	0	0	0
533	Revenue	4	Revenue	7,105	5,664	1,108	133	49	38	41	19	53				
534	Total Unemployment Compensation															
535	Total Federal															
536	New York															
537	Unemployment Insurance															
538	Demand	1	Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
539	Customer	2	Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
540	Commodity	3	Commodity	0	0	0	0	0	0	0	0	0	0	0	0	0
541	Revenue	4	Revenue	15,576	12,416	2,428	292	108	83	90	42	117				
542	Total Unemployment Insurance															
543	Miscellaneous - Insurance Premium Tax															
544	Demand	1	Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
545	Customer	2	Customer	1	1	0	0	0	0	0	0	0	0	0	0	0
546	Revenue	4	Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
547	Total Miscellaneous - Insurance Premium Tax															
548	Property Tax															
549	Demand	1	Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
550	Customer	2	Customer	1,144	1,057	84	2	1	0	0	0	0	0	0	0	0
551	Commodity	3	Commodity	0	0	0	0	0	0	0	0	0	0	0	0	0
552	Revenue	4	Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
553	Total Property Tax															
554	Sales Tax Company Use															
555	Demand	1	Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
556	Customer	2	Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
557	Revenue	4	Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
558	Total Sales Tax Company Use															
559	Total New York															
560	Summary of Taxes Other Than Income															
561	Demand			0	0	0	0	0	0	0	0	0	0	0	0	0
562	Customer			1,145	1,058	84	2	1	0	0	0	0	0	0	0	0
563	Commodity			0	0	0	0	0	0	0	0	0	0	0	0	0
564	Revenue			501,148	399,475	78,134	9,393	3,472	2,675	2,897	1,343	3,759				
565	Total Taxes Other Than Income															
566				502,293	400,533	78,218	9,395	3,473	2,675	2,897	1,343	3,759				

	A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	Rate Year			National Fuel Gas Distribution Corporation												
5	M.E./Customer Component			New York Division												
6	Peak			Cost of Service Study - Total Company												
7	Proposed Rates			Proposed Rates												
8				Twelve Months Ending December 31, 2008												
9				Delivery Service												
10																
11																
12	CLEARING ACCOUNT FUNCTION			FERC	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen		
567	Federal/State Income Tax			409		0	0	0	0	0	0	0	0	0	0	
568	Operating Revenue					0	0	0	0	0	0	0	0	0	0	
569	Operating Deductions															
570	O&M Expenses			401, 402		7,783,977	6,377,713	1,101,835	122,606	44,807	34,432	37,188	17,233	48,163		
571	Depreciation Expense			403		195,465	180,602	14,451	325	47	23	11	4	2		
572	Taxes Other Than Income			408		502,293	400,533	78,218	9,395	3,473	2,675	2,897	1,343	3,759		
573	Negative Net Salvage					0	0	0	0	0	0	0	0	0		
574	Total Operating Deductions					8,481,735	6,958,848	1,194,504	132,326	48,327	37,130	40,096	18,580	51,924		
575	Operating Income Before Income Taxes					(8,481,735)	(6,958,848)	(1,194,504)	(132,326)	(48,327)	(37,130)	(40,096)	(18,580)	(51,924)		
576	Adjustments for Tax Purposes															
577	Interest Charges					203,546	166,349	29,087	3,263	1,194	918	992	459	1,284		
578	Cost of Retiring Property					2,481	2,292	183	4	1	1	0	0	0		
579	Additional State Income Tax Depr.					12,745	11,775	942	21	3	2	1	1	0		
580	Meals/Entertainment					143,322	114,246	22,345	2,686	993	765	828	384	1,075		
581	Contributions in Aid of Construction					0	0	0	0	0	0	0	0	0		
582	Bad Debts - Net					0	0	0	0	0	0	0	0	0		
583	Capitalized Overheads					(409,881)	(326,727)	(63,904)	(7,682)	(2,839)	(2,188)	(2,369)	(1,098)	(3,074)		
584	Total Adjustments for Tax Purposes					(47,787)	(32,065)	(11,347)	(1,708)	(648)	(502)	(548)	(254)	(715)		
585	New York Taxable Income					(8,433,948)	(6,926,783)	(1,183,157)	(130,618)	(47,679)	(36,628)	(39,548)	(18,326)	(51,209)		
586	Total State Income Tax @			7.50%		(632,546)	(519,509)	(88,737)	(9,796)	(3,576)	(2,747)	(2,966)	(1,374)	(3,841)		
587	FIT Adjustments					(40,555)	(37,471)	(2,998)	(68)	(9)	(5)	(2)	(1)	(1)		
588	Federal Taxable Income					(7,760,847)	(6,369,803)	(1,091,422)	(120,754)	(44,094)	(33,876)	(36,580)	(16,951)	(47,367)		
589	Total Federal Income Tax @			35.00%		(2,716,296)	(2,229,430)	(381,998)	(42,264)	(15,433)	(11,857)	(12,803)	(5,933)	(16,578)		
590	Other Tax Adjustment					0	0	0	0	0	0	0	0	0		
591	Investment Tax Credit					0	0	0	0	0	0	0	0	0		
592	Deferred Income Taxes - Liberalized Depr.					(731)	(676)	(54)	(1)	0	0	0	0	0		
593																

	A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	Rate Year			National Fuel Gas Distribution Corporation												
5	M.E./Customer Component			New York Division												
6	Peak			Cost of Service Study - Total Company												
7	Proposed Rates			Proposed Rates												
8				Twelve Months Ending December 31, 2008												
9				Delivery Service												
10																
11																
12	CLEARING ACCOUNT FUNCTION			FERC	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen		
13	Summary			Accounts												
595	Utility Operating Income															
596	Total Operating Revenue					0	0	0	0	0	0	0	0	0	0	0
597	Operating Income Deductions															
598	O&M Expenses															
599	Demand					0	0	0	0	0	0	0	0	0	0	0
600	Customer					1,363,399	1,259,727	100,802	2,265	325	159	78	32	11		
601	Commodity					0	0	0	0	0	0	0	0	0	0	0
602	Revenue					6,420,578	5,117,986	1,001,033	120,341	44,482	34,273	37,110	17,201	48,152		
603	Total O&M Expense					7,783,977	6,377,713	1,101,835	122,606	44,807	34,432	37,188	17,233	48,163		
604	Depreciation Expense															
605	Demand					0	0	0	0	0	0	0	0	0	0	0
606	Customer					195,465	180,602	14,451	325	47	23	11	4	2		
607	Commodity					0	0	0	0	0	0	0	0	0	0	0
608	Revenue					0	0	0	0	0	0	0	0	0	0	0
609	Total Depreciation Expense					195,465	180,602	14,451	325	47	23	11	4	2		
610	Negative Net Salvage					0	0	0	0	0	0	0	0	0	0	0
611	Taxes Other Than Income															
612	Demand					0	0	0	0	0	0	0	0	0	0	0
613	Customer					1,145	1,058	84	2	1	0	0	0	0	0	0
614	Commodity					0	0	0	0	0	0	0	0	0	0	0
615	Revenue					501,148	399,475	78,134	9,393	3,472	2,675	2,897	1,343	3,759		
616	Total Taxes Other Than Income					502,293	400,533	78,218	9,395	3,473	2,675	2,897	1,343	3,759		
617	Federal/State Income Taxes					(3,348,842)	(2,748,939)	(470,735)	(52,060)	(19,009)	(14,604)	(15,769)	(7,307)	(20,419)		
618	Investment Tax Credit					0	0	0	0	0	0	0	0	0	0	0
619	Deferred Income Taxes - Liberalized Depr.					(731)	(676)	(54)	(1)	0	0	0	0	0	0	0
620	Total Operating Revenue Deductions					5,132,162	4,209,233	723,715	80,265	29,318	22,526	24,327	11,273	31,505		
621	Utility Operating Income					(5,132,162)	(4,209,233)	(723,715)	(80,265)	(29,318)	(22,526)	(24,327)	(11,273)	(31,505)		
622	Rate Base															
623	Gas Plant In Service															
624	Demand					0	0	0	0	0	0	0	0	0	0	0
625	Customer					1,020,198	942,625	75,427	1,694	244	119	58	23	8		
626	Commodity					0	0	0	0	0	0	0	0	0	0	0
627	Revenue					0	0	0	0	0	0	0	0	0	0	0
628	Total Gas Plant In Service					1,020,198	942,625	75,427	1,694	244	119	58	23	8		
629	Accumulated Reserve for Depreciation															
630	Demand					0	0	0	0	0	0	0	0	0	0	0
631	Customer					(144,033)	(133,081)	(10,649)	(239)	(35)	(17)	(8)	(3)	(1)		
632	Commodity					0	0	0	0	0	0	0	0	0	0	0
633	Revenue					0	0	0	0	0	0	0	0	0	0	0
634	Total Reserve for Depreciation					(144,033)	(133,081)	(10,649)	(239)	(35)	(17)	(8)	(3)	(1)		
635	Net Plant					876,165	809,544	64,778	1,455	209	102	50	20	7		

A	B	C	D	E	F	G	AF	AH	AI	AJ	AK	AL	AM	AN	AO
4	Rate Year		National Fuel Gas Distribution Corporation												
5	M.E./Customer Component		New York Division												
6	Peak		Cost of Service Study - Total Company												
7	Proposed Rates		Proposed Rates												
8			Twelve Months Ending December 31, 2008												
9			Delivery Service												
10															
11			FERC												
12	CLEARING ACCOUNT FUNCTION	Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen			
636	Working Capital			0	0	0	0	0	0	0	0	0	0	0	0
637	Demand			0	0	0	0	0	0	0	0	0	0	0	0
638	Customer			168,907	156,083	12,488	281	40	20	9	4	2			
639	Commodity			0	0	0	0	0	0	0	0	0	0	0	0
640	Revenue			795,423	634,049	124,014	14,908	5,511	4,246	4,598	2,131	5,966			
641	Total Working Capital			964,330	790,112	136,502	15,189	5,551	4,266	4,607	2,135	5,968			
642	Other			0	0	0	0	0	0	0	0	0	0	0	0
643	Deferred Income Taxes														
644	Demand			0	0	0	0	0	0	0	0	0	0	0	0
645	Customer			(4,014)	(3,708)	(297)	(7)	(1)	(1)	0	0	0	0	0	0
646	Commodity			0	0	0	0	0	0	0	0	0	0	0	0
647	Revenue			0	0	0	0	0	0	0	0	0	0	0	0
648	Total Deferred Income Taxes			(4,014)	(3,708)	(297)	(7)	(1)	(1)	0	0	0	0	0	0
649	Deferred Income Taxes - ITC														
650	Demand			0	0	0	0	0	0	0	0	0	0	0	0
651	Customer			(115)	(107)	(8)	0	0	0	0	0	0	0	0	0
652	Commodity			0	0	0	0	0	0	0	0	0	0	0	0
653	Revenue			0	0	0	0	0	0	0	0	0	0	0	0
654	Total Deferred Income Taxes - ITC			(115)	(107)	(8)	0	0	0	0	0	0	0	0	0
655	Deferred NY PSC Assessment														
656	Demand			0	0	0	0	0	0	0	0	0	0	0	0
657	Customer			0	0	0	0	0	0	0	0	0	0	0	0
658	Revenue			0	0	0	0	0	0	0	0	0	0	0	0
659	Total Deferred NY PSC Assessment			0	0	0	0	0	0	0	0	0	0	0	0
660	Deferred RD&D			0	0	0	0	0	0	0	0	0	0	0	0
661	Deferred Site Remediation Costs														
662	Demand			0	0	0	0	0	0	0	0	0	0	0	0
663	Customer			0	0	0	0	0	0	0	0	0	0	0	0
664	Total Deferred Site Remediation Costs			0	0	0	0	0	0	0	0	0	0	0	0
665	TRA Impacts - Uncollectibles			0	0	0	0	0	0	0	0	0	0	0	0
666	Elimination of Reorganization Costs per C27934			0	0	0	0	0	0	0	0	0	0	0	0
667	Internal Pension Reserve														
668	Demand			0	0	0	0	0	0	0	0	0	0	0	0
669	Customer			0	0	0	0	0	0	0	0	0	0	0	0
670	Commodity			0	0	0	0	0	0	0	0	0	0	0	0
671	Revenue			4,723,466	3,765,178	736,436	88,532	32,724	25,214	27,302	12,654	35,426			
672	Total Internal Pension Reserve			4,723,466	3,765,178	736,436	88,532	32,724	25,214	27,302	12,654	35,426			
673	Earnings Base in Excess of Capitalization														
674	Demand			0	0	0	0	0	0	0	0	0	0	0	0
675	Customer			4,340	4,010	321	7	1	1	0	0	0	0	0	0
676	Commodity			0	0	0	0	0	0	0	0	0	0	0	0
677	Revenue			23,010	18,341	3,588	431	159	123	133	62	173			
678	Total Earnings Base in Excess of Capitalization			27,350	22,351	3,909	438	160	124	133	62	173			
679	Net Rate Base			6,587,182	5,383,370	941,320	105,607	38,643	29,705	32,092	14,871	41,574			
680															
681	Return Eamed			-77.9100%	-78.1900%	-76.8800%	-76.0000%	-75.8700%	-75.8300%	-75.8000%	-75.8100%	-75.7800%			
682															
683	Unitized Rate of Return			1.000000	1.003594	0.986780	0.975485	0.973816	0.973303	0.972917	0.973046	0.972681			
684	END CLEARING ACCOUNT FUNCTION														

A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year														
5	M.E./Customer Component														
6	Peak														
7	Proposed Rates														
8															
9															
10															
11															
12	CLEARING ACCOUNT FUNCTION	FERC	Classification	Total	SC1	SC3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen			
13		Accounts													
14	Gas Plant in Service	101													
15	Production Plant	325-338	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
16															
17	Transmission Plant	365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
18	Transmission Plant	365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
19															
20	Distribution Plant														
21	Land	374.1	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
22	Land Rights	374.2	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
23	Structures & Improvements	375	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
24	Mains (Other)	376	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
25	Mains (>4")	376	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
26	Mains (Remaining)	376	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
27	Compressor Station Equipment	377	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
28	Industrial M&R Station Equipment	385	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
29	Other	387	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
30	Land Rights	374.2	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
31	Mains	376	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
32	M&R Station Equipment	378	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
33	Services	380	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
34	Meters	381	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
35	Meter Installations	382	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
36	House Regulators	383	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
37	House Regulators Installations	384	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
38	Other	387	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
39	Total Distribution - Demand			0	0	0	0	0	0	0	0	0	0	0	0
40	Total Distribution - Customer			0	0	0	0	0	0	0	0	0	0	0	0
41	Total Distribution			0	0	0	0	0	0	0	0	0	0	0	0
42															
43	General Plant	389-399													
44	Demand - Delivery		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
45	Demand - Supply		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
46	Customer		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
47	Commodity		3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0
48	Revenue		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
49	Total General			0	0	0	0	0	0	0	0	0	0	0	0
50															
51	Intangible Plant	301-303													
52	Demand		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
53	Customer		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
54	Total Intangible			0	0	0	0	0	0	0	0	0	0	0	0
55															
56	Plant in Service Summary														
57	Demand Related		1	0	0	0	0	0	0	0	0	0	0	0	0
58	Customer Related		2	0	0	0	0	0	0	0	0	0	0	0	0
59	Commodity Related		3	0	0	0	0	0	0	0	0	0	0	0	0
60	Revenue Related		4	0	0	0	0	0	0	0	0	0	0	0	0
61															
62	Total Gas Plant in Service			0	0	0	0	0	0	0	0	0	0	0	0
63															

	A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year			National Fuel Gas Distribution Corporation												
5	M.E./Customer Component			New York Division												
6	Peak			Cost of Service Study - Total Company												
7	Proposed Rates			Proposed Rates												
8				Twelve Months Ending December 31, 2008												
9				Natural Gas Supply Service												
10																
11				FERC												
12	CLEARING ACCOUNT FUNCTION			<u>Accounts</u>	<u>Classification</u>	<u>Total</u>	<u>SC 1</u>	<u>SC 3</u>	<u>TC 1.1</u>	<u>TC 2.0</u>	<u>TC 3.0</u>	<u>TC 4.0</u>	<u>TC 4.1</u>	<u>CoGen</u>		
64	Accumulated Reserve for Depreciation			108												
65	Production Plant			325-338	1 Demand	0	0	0	0	0	0	0	0	0	0	0
66																
67	Transmission Plant			365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0
68	Transmission Plant			365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0
69																
70	Distribution Plant															
71	Land			374.1	1 Demand	0	0	0	0	0	0	0	0	0	0	0
72	Land Rights			374.2	1 Demand	0	0	0	0	0	0	0	0	0	0	0
73	Structures & Improvements			375	1 Demand	0	0	0	0	0	0	0	0	0	0	0
74	Mains			376	1 Demand	0	0	0	0	0	0	0	0	0	0	0
75	Mains (Other)			376	1 Demand	0	0	0	0	0	0	0	0	0	0	0
76	Compressor Station Equipment			377	1 Demand	0	0	0	0	0	0	0	0	0	0	0
77	Industrial M&R Station Equipment			385	1 Demand	0	0	0	0	0	0	0	0	0	0	0
78	Other			387	1 Demand	0	0	0	0	0	0	0	0	0	0	0
79	Land Rights			374.2	2 Customer	0	0	0	0	0	0	0	0	0	0	0
80	Mains			376	2 Customer	0	0	0	0	0	0	0	0	0	0	0
81	M&R Station Equipment			378	2 Customer	0	0	0	0	0	0	0	0	0	0	0
82	Services			380	2 Customer	0	0	0	0	0	0	0	0	0	0	0
83	Meters			381	2 Customer	0	0	0	0	0	0	0	0	0	0	0
84	Meter Installations			382	2 Customer	0	0	0	0	0	0	0	0	0	0	0
85	House Regulators			383	2 Customer	0	0	0	0	0	0	0	0	0	0	0
86	House Regulators Installations			384	2 Customer	0	0	0	0	0	0	0	0	0	0	0
87	Other			387	2 Customer	0	0	0	0	0	0	0	0	0	0	0
88	Total Distribution - Demand					0	0	0	0	0	0	0	0	0	0	0
89	Total Distribution - Customer					0	0	0	0	0	0	0	0	0	0	0
90	Total Distribution					0	0	0	0	0	0	0	0	0	0	0
91																
92	General Plant			389-399												
93	Demand - Delivery				1 Demand	0	0	0	0	0	0	0	0	0	0	0
94	Demand - Supply				1 Demand	0	0	0	0	0	0	0	0	0	0	0
95	Customer				2 Customer	0	0	0	0	0	0	0	0	0	0	0
96	Commodity				3 Commodity	0	0	0	0	0	0	0	0	0	0	0
97	Revenue				4 Revenue	0	0	0	0	0	0	0	0	0	0	0
98	Total General					0	0	0	0	0	0	0	0	0	0	0
99																
100	Intangible Plant			301-303												
101	Demand				1 Demand	0	0	0	0	0	0	0	0	0	0	0
102	Customer				2 Customer	0	0	0	0	0	0	0	0	0	0	0
103	Total Intangible					0	0	0	0	0	0	0	0	0	0	0
104																
105	Accumulated Reserve for Depreciation Summary															
106	Demand Related				1 Demand	0	0	0	0	0	0	0	0	0	0	0
107	Customer Related				2 Customer	0	0	0	0	0	0	0	0	0	0	0
108	Commodity Related				3 Commodity	0	0	0	0	0	0	0	0	0	0	0
109	Revenue Related				4 Revenue	0	0	0	0	0	0	0	0	0	0	0
110	Total Accumulated Reserve for Depreciation					0	0	0	0	0	0	0	0	0	0	0
111																
112																

	A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year											National Fuel Gas Distribution Corporation				
5	M.E./Customer Component											New York Division				
6	Peak											Cost of Service Study - Total Company				
7	Proposed Rates											Proposed Rates				
8												Twelve Months Ending December 31, 2008				
9												Natural Gas Supply Service				
10																
11																
12	CLEARING ACCOUNT FUNCTION			FERC	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen		
113	Depreciation Expense			403												
114	Production Plant			325-338	1 Demand	0	0	0	0	0	0	0	0	0	0	0
115																
116	Transmission Plant			365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0
117	Transmission Plant			365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0
118																
119	Distribution Plant															
120	Land			374.1	1 Demand	0	0	0	0	0	0	0	0	0	0	0
121	Land Rights			374.2	1 Demand	0	0	0	0	0	0	0	0	0	0	0
122	Structures & Improvements			375	1 Demand	0	0	0	0	0	0	0	0	0	0	0
123	Mains			376	1 Demand	0	0	0	0	0	0	0	0	0	0	0
124	Mains (Other)			376	1 Demand	0	0	0	0	0	0	0	0	0	0	0
125	Compressor Station Equipment			377	1 Demand	0	0	0	0	0	0	0	0	0	0	0
126	Industrial M&R Station Equipment			385	1 Demand	0	0	0	0	0	0	0	0	0	0	0
127	Other			387	1 Demand	0	0	0	0	0	0	0	0	0	0	0
128	Land Rights			374.2	2 Customer	0	0	0	0	0	0	0	0	0	0	0
129	Mains			376	2 Customer	0	0	0	0	0	0	0	0	0	0	0
130	M&R Station Equipment			378	2 Customer	0	0	0	0	0	0	0	0	0	0	0
131	Services			380	2 Customer	0	0	0	0	0	0	0	0	0	0	0
132	Meters			381	2 Customer	0	0	0	0	0	0	0	0	0	0	0
133	Meter Installations			382	2 Customer	0	0	0	0	0	0	0	0	0	0	0
134	House Regulators			383	2 Customer	0	0	0	0	0	0	0	0	0	0	0
135	House Regulators Installations			384	2 Customer	0	0	0	0	0	0	0	0	0	0	0
136	Other			387	2 Customer	0	0	0	0	0	0	0	0	0	0	0
137	Total Distribution - Demand					0	0	0	0	0	0	0	0	0	0	0
138	Total Distribution - Customer					0	0	0	0	0	0	0	0	0	0	0
139	Total Distribution					0	0	0	0	0	0	0	0	0	0	0
140																
141	General Plant			389-399												
142	Demand - Delivery				1 Demand	0	0	0	0	0	0	0	0	0	0	0
143	Demand - Supply				1 Demand	0	0	0	0	0	0	0	0	0	0	0
144	Customer				2 Customer	0	0	0	0	0	0	0	0	0	0	0
145	Commodity				3 Commodity	0	0	0	0	0	0	0	0	0	0	0
146	Revenue				4 Revenue	0	0	0	0	0	0	0	0	0	0	0
147	Total General					0	0	0	0	0	0	0	0	0	0	0
148																
149	Intangible Plant			301-303												
150	Demand				1 Demand	0	0	0	0	0	0	0	0	0	0	0
151	Customer				2 Customer	0	0	0	0	0	0	0	0	0	0	0
152	Total Intangible					0	0	0	0	0	0	0	0	0	0	0
153																
154	Depreciation Summary															
155	Demand Related				1 Demand	0	0	0	0	0	0	0	0	0	0	0
156	Customer Related				2 Customer	0	0	0	0	0	0	0	0	0	0	0
157	Commodity Related				3 Commodity	0	0	0	0	0	0	0	0	0	0	0
158	Revenue Related				4 Revenue	0	0	0	0	0	0	0	0	0	0	0
159																
160	Total Depreciation Expense					0	0	0	0	0	0	0	0	0	0	0
161																

	A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	National Fuel Gas Distribution Corporation															
5	New York Division															
6	Cost of Service Study - Total Company															
7	Proposed Rates															
8	Twelve Months Ending December 31, 2008															
9	Natural Gas Supply Service															
10																
11				FERC												
12	CLEARING ACCOUNT FUNCTION	Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	CoGen				
162	Working Capital															
163	Cash			0	0	0	0	0	0	0	0	0	0	0	0	0
164	1/8 O&M calculation		3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0	0
165	1/8 O&M calculation		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
166	1/8 O&M calculation		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
167	1/8 O&M calculation		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
168	Total Cash Working Capital			0	0	0	0	0	0	0	0	0	0	0	0	0
169	Prepayments															
170	Taxes - Demand		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
171	Taxes - Customer		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
172	Taxes - Commodity		3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0	0
173	Other Insurance - Demand		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
174	Other Insurance - Customer		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
175	Other Insurance - Revenue		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
176	AGA Dues - Demand		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
177	AGA Dues - Customer		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
178	AGA Dues - Revenue		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
179	Total Prepayments			0	0	0	0	0	0	0	0	0	0	0	0	0
180	Material & Supplies															
181	Valves		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
182	Valves		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
183	Regulators - Dom & Ind.		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
184	Meter & Service Risers		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
185	Pipe - Services & Mains		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
186	Pipe - Services & Mains		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
187	Total Material & Supplies			0	0	0	0	0	0	0	0	0	0	0	0	0
188	Gas Storage Inventory		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
189	Summary of Working Capital															
190	Demand			0	0	0	0	0	0	0	0	0	0	0	0	0
191	Customer			0	0	0	0	0	0	0	0	0	0	0	0	0
192	Commodity			0	0	0	0	0	0	0	0	0	0	0	0	0
193	Revenue			0	0	0	0	0	0	0	0	0	0	0	0	0
194	Total Working Capital			0	0	0	0	0	0	0	0	0	0	0	0	0
195	Other		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
197	Deferred Income Taxes - Demand		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
198	Deferred Income Taxes - Customer		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
199	Deferred Income Taxes - Commodity		3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0	0
200	Deferred Income Taxes - Revenue		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
201	Deferred Income Taxes - ITC Demand		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
202	Deferred Income Taxes - ITC Customer		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
203	Deferred Income Taxes - ITC Commodity		3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0	0
204	Deferred Income Taxes - ITC Revenue		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
205	Deferred NY PSC Assessment - Demand		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
206	Deferred NY PSC Assessment - Customer		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
207	Deferred NY PSC Assessment - Revenue		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
208	Deferred RD&D		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
209	Deferred Site Remediation Costs - Demand		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
210	Deferred Site Remediation Costs - Customer		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
211	TRA Impacts - Uncollectibles		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
212	Elimination of Reorganization Costs per C27934		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
213	Internal Pension Reserve - Demand		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
214	Internal Pension Reserve - Customer		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
215	Internal Pension Reserve - Commodity		3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0	0
216	Internal Pension Reserve - Revenue		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
217	Earnings Base in Excess of Capitalization - Demand		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
218	Earnings Base in Excess of Capitalization - Customer		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
219	Earnings Base in Excess of Capitalization - Commodity		3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0	0
220	Earnings Base in Excess of Capitalization - Revenue		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
221																
222																

A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year														
5	M.E./Customer Component														
6	Peak														
7	Proposed Rates														
8															
9															
10															
11															
12	CLEARING ACCOUNT FUNCTION	FERC	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen			
223	Operating Revenues	400													
224	Revenues - Supply Function	480-481, 489		0	0	0	0	0	0	0	0	0	0	0	0
225	Revenues - Delivery Function			0	0	0	0	0	0	0	0	0	0	0	0
226	Revenues - Billing Function			0	0	0	0	0	0	0	0	0	0	0	0
227	Other Operating Revenues														
228	Late Payment Charges - Supply	487		0	0	0	0	0	0	0	0	0	0	0	0
229	Late Payment Charges - Delivery	487		0	0	0	0	0	0	0	0	0	0	0	0
230	Late Payment Charges - Billing	487		0	0	0	0	0	0	0	0	0	0	0	0
231	Bill Insert Revenues	495		0	0	0	0	0	0	0	0	0	0	0	0
232	Misc. Other Revenue	495		0	0	0	0	0	0	0	0	0	0	0	0
233	Sale of Inventory Materials	495		0	0	0	0	0	0	0	0	0	0	0	0
234	Sales Tax	495	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
235	Sales Tax	495	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
236	Sales Tax	495	3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0
237	Sales Tax	495	4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
238	Total Other Operating Revenue			0	0	0	0	0	0	0	0	0	0	0	0
239															
240	Total Operating Revenue			0	0	0	0	0	0	0	0	0	0	0	0
241															

	A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year			National Fuel Gas Distribution Corporation												
5	M.E./Customer Component			New York Division												
6	Peak			Cost of Service Study - Total Company												
7	Proposed Rates			Proposed Rates												
8				Twelve Months Ending December 31, 2008												
9				Natural Gas Supply Service												
10																
11				FERC												
12	CLEARING ACCOUNT FUNCTION			Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen		
242	Direct Labor Expense			401,402												
243	Natural Gas Production			750-769	1 Demand	0	0	0	0	0	0	0	0	0	0	0
244																
245	Other Gas Supply			807.1-813	3 Commodity	0	0	0	0	0	0	0	0	0	0	0
246																
247	Transmission			850-867	1 Demand	0	0	0	0	0	0	0	0	0	0	0
248																
249	Distribution															
250	Load Dispatching			871	1 Demand	0	0	0	0	0	0	0	0	0	0	0
251	Mains & Services			874	1 Demand	0	0	0	0	0	0	0	0	0	0	0
252	Structures & Improvements			886	1 Demand	0	0	0	0	0	0	0	0	0	0	0
253	Mains Maintenance			887	1 Demand	0	0	0	0	0	0	0	0	0	0	0
254	Services Maintenance			887	1 Demand	0	0	0	0	0	0	0	0	0	0	0
255	Compressor Station Equip Maint			888	1 Demand	0	0	0	0	0	0	0	0	0	0	0
256	Compressor Station Equipment			872,888	1 Demand	0	0	0	0	0	0	0	0	0	0	0
257	Meas. & Regulator - General			875,889	1 Demand	0	0	0	0	0	0	0	0	0	0	0
258	Meas. & Regulator - Industrial			876,890	1 Demand	0	0	0	0	0	0	0	0	0	0	0
259	Meas. & Regulator - City			877,891	1 Demand	0	0	0	0	0	0	0	0	0	0	0
260	Maint of Other Equipment			894	1 Demand	0	0	0	0	0	0	0	0	0	0	0
261	Supervision & Engineering			870,885	1 Demand	0	0	0	0	0	0	0	0	0	0	0
262	Other Distribution Expense			880	1 Demand	0	0	0	0	0	0	0	0	0	0	0
263	Mains & Services			874	2 Customer	0	0	0	0	0	0	0	0	0	0	0
264	Mains Maintenance			887	2 Customer	0	0	0	0	0	0	0	0	0	0	0
265	Services Maintenance			887	2 Customer	0	0	0	0	0	0	0	0	0	0	0
266	Meters & House Regulators			878,893	2 Customer	0	0	0	0	0	0	0	0	0	0	0
267	Customer Installations				2 Customer	0	0	0	0	0	0	0	0	0	0	0
268	Maint of Other Equipment			894	2 Customer	0	0	0	0	0	0	0	0	0	0	0
269	Supervision & Engineering			870,885	2 Customer	0	0	0	0	0	0	0	0	0	0	0
270	Other Distribution Expense			880	2 Customer	0	0	0	0	0	0	0	0	0	0	0
271	Total Distribution - Demand					0	0	0	0	0	0	0	0	0	0	0
272	Total Distribution - Customer					0	0	0	0	0	0	0	0	0	0	0
273	Total Distribution					0	0	0	0	0	0	0	0	0	0	0
274																
275	Customer Accounts															
276	Meter Reading			902	2 Customer	0	0	0	0	0	0	0	0	0	0	0
277	Customer Record & Collections			903	2 Customer	0	0	0	0	0	0	0	0	0	0	0
278	Customer Record & Collections			903	4 Revenue	0	0	0	0	0	0	0	0	0	0	0
279	Miscellaneous Customer Accounts			905	2 Customer	0	0	0	0	0	0	0	0	0	0	0
280	Supervision			901	2 Customer	0	0	0	0	0	0	0	0	0	0	0
281	Supervision			901	4 Revenue	0	0	0	0	0	0	0	0	0	0	0
282	Total Customer Accounts - Customer					0	0	0	0	0	0	0	0	0	0	0
283	Total Customer Accounts - Revenue					0	0	0	0	0	0	0	0	0	0	0
284	Total Customer Accounts					0	0	0	0	0	0	0	0	0	0	0
285																
286	Customer Service			909-913												
287	Customer Service				2 Customer	0	0	0	0	0	0	0	0	0	0	0
288	Transportation Administration				2 Customer	0	0	0	0	0	0	0	0	0	0	0
289	Total Customer Service					0	0	0	0	0	0	0	0	0	0	0
290																
291	Summary of Direct Labor Expense															
292	Demand					0	0	0	0	0	0	0	0	0	0	0
293	Customer					0	0	0	0	0	0	0	0	0	0	0
294	Commodity					0	0	0	0	0	0	0	0	0	0	0
295	Revenue					0	0	0	0	0	0	0	0	0	0	0
296																
297	Total Direct Labor Expense					0	0	0	0	0	0	0	0	0	0	0
298																

	A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year											National Fuel Gas Distribution Corporation				
5	M.E./Customer Component											New York Division				
6	Peak											Cost of Service Study - Total Company				
7	Proposed Rates											Proposed Rates				
8												Twelve Months Ending December 31, 2008				
9												Natural Gas Supply Service				
10																
11																
12	CLEARING ACCOUNT FUNCTION															
299	Operation and Maintenance Expense											401, 402				
300	Natural Gas Production											750-769				
301																
302	Purchase Gas Expense - Supply											401,999				
303	Purchase Gas Expense - Delivery											401,999				
304	Other Gas Supply Expense - Supply											807,1-813				
305	Other Gas Supply Expense - Delivery											807,1-813				
306	Gas for Utility Operation											807,1-813				
307	Total Other Gas Supply															
308																
309	Transmission											850-867				
310																
311	Distribution															
312	Load Dispatching											871				
313	Compressor Station Equipment											872				
314	Mains & Services											874				
315	Structures & Improvements											886				
316	Mains Maintenance											887				
317	Compressor Station Equip Maint											888				
318	Maint of Other Equipment											894				
319	Meas. & Regulator - General											875,889				
320	Meas. & Regulator - Industrial											876,890				
321	Meas. & Regulator - City											877,891				
322	Services Maintenance											892,892.10				
323	Supervision & Engineering											870,885				
324	Rents											881				
325	Other Distribution Expense											880				
326	Mains & Services											874				
327	Customer Installations											879				
328	Mains Maintenance											887				
329	Maint of Other Equipment											894				
330	Meters & House Regulators											878,893				
331	Services Maintenance											893,893.10				
332	Supervision & Engineering											870,885				
333	Rents											881				
334	Other Distribution Expense											880				
335	Total Distribution - Demand															
336	Total Distribution - Customer															
337	Total Distribution															
338																
339	Customer Accounts															
340	Meter Reading											902				
341	Customer Record & Collections											903				
342	Customer Record & Collections											903				
343	Uncollectible Accounts - Supply											904				
344	Uncollectible Accounts - Delivery											904				
345	Uncollectible Accounts - Billing											904				
346	Miscellaneous Customer Accounts											905				
347	Supervision											901				
348	Supervision											901				
349	Total Customer Accounts - Customer															
350	Total Customer Accounts - Revenue															
351	Total Customer Accounts															
352																
353	Customer Service											909-913				
354	Customer Service											2				
355	Transportation Administration											2				
356	Total Customer Service															
357																
358	Sales Promotion											2				
359																

A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year														
5	M/E/Customer Component														
6	Peak														
7	Proposed Rates														
8															
9															
10															
11															
12	National Fuel Gas Distribution Corporation														
	New York Division														
	Cost of Service Study - Total Company														
	Proposed Rates														
	Twelve Months Ending December 31, 2008														
	Natural Gas Supply Service														
		FERC													
	CLEARING ACCOUNT FUNCTION	Accounts	Classification	Total	SC.1	SC.3	TC.1.1	TC.2.0	TC.3.0	TC.4.0	TC.4.1	Costen			
360	Administrative & General Expenses														
361	A&G Salaries	920													
362	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
363	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
364	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
365	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
366	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
367	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
368	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
369	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
370	Corporate Management - O&M		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
371	Total A&G Salaries			0	0	0	0	0	0	0	0	0	0	0	0
372															
373	Office Supplies & Expenses	921													
374	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
375	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
376	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
377	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
378	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
379	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
380	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
381	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
382	Corporate Management - O&M		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
383	Total Outside Services			0	0	0	0	0	0	0	0	0	0	0	0
384															
385	Administrative Exp. Transferred - Credit	922													
386	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
387	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
388	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
389	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
390	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
391	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
392	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
393	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
394	Corporate Management - O&M		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
395	Total Administrative Exp. Transferred - Credit			0	0	0	0	0	0	0	0	0	0	0	0
396															
397	Outside Services Employed	923													
398	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
399	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
400	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
401	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
402	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
403	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
404	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
405	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
406	Corporate Management - O&M		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
407	Total Outside Services Employed			0	0	0	0	0	0	0	0	0	0	0	0
408															
409	Property Insurance	924													
410	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
411	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
412	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
413	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
414	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
415	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
416	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
417	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
418	Corporate Management - O&M		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0
419	Total Property Insurance			0	0	0	0	0	0	0	0	0	0	0	0
420															

	A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year											National Fuel Gas Distribution Corporation				
5	M.E./Customer Component											New York Division				
6	Peak											Cost of Service Study - Total Company				
7	Proposed Rates											Proposed Rates				
8												Twelve Months Ending December 31, 2008				
9												Natural Gas Supply Service				
10																
11																
12	CLEARING ACCOUNT FUNCTION			FERC	Classification	Total	SC.1	SC.3	TC.1.1	TC.2.0	TC.3.0	TC.4.0	TC.4.1	Cogen		
				Accounts												
421	Injuries & Damages			925												
422	Corporate Management - Non O&M				1 Demand	0	0	0	0	0	0	0	0	0	0	0
423	Corporate Management - O&M				1 Demand	0	0	0	0	0	0	0	0	0	0	0
424	Consumer Services				1 Demand	0	0	0	0	0	0	0	0	0	0	0
425	Operations, Engineering, & Mechanical				1 Demand	0	0	0	0	0	0	0	0	0	0	0
426	Corporate Management - Non O&M				2 Customer	0	0	0	0	0	0	0	0	0	0	0
427	Corporate Management - O&M				2 Customer	0	0	0	0	0	0	0	0	0	0	0
428	Consumer Services				2 Customer	0	0	0	0	0	0	0	0	0	0	0
429	Operations, Engineering, & Mechanical				2 Customer	0	0	0	0	0	0	0	0	0	0	0
430	Corporate Management - O&M				4 Revenue	0	0	0	0	0	0	0	0	0	0	0
431	Total Injuries & Damages					0	0	0	0	0	0	0	0	0	0	0
432																
433	Employee Pension & Benefits			926												
434	Corporate Management - Non O&M				1 Demand	0	0	0	0	0	0	0	0	0	0	0
435	Corporate Management - O&M				1 Demand	0	0	0	0	0	0	0	0	0	0	0
436	Consumer Services				1 Demand	0	0	0	0	0	0	0	0	0	0	0
437	Operations, Engineering, & Mechanical				1 Demand	0	0	0	0	0	0	0	0	0	0	0
438	Corporate Management - Non O&M				2 Customer	0	0	0	0	0	0	0	0	0	0	0
439	Corporate Management - O&M				2 Customer	0	0	0	0	0	0	0	0	0	0	0
440	Consumer Services				2 Customer	0	0	0	0	0	0	0	0	0	0	0
441	Operations, Engineering, & Mechanical				2 Customer	0	0	0	0	0	0	0	0	0	0	0
442	Corporate Management - O&M				4 Revenue	0	0	0	0	0	0	0	0	0	0	0
443	Total Employee Pension & Benefits					0	0	0	0	0	0	0	0	0	0	0
444																
445	Franchise Requirement			927												
446	Corporate Management - Non O&M				1 Demand	0	0	0	0	0	0	0	0	0	0	0
447	Corporate Management - O&M				1 Demand	0	0	0	0	0	0	0	0	0	0	0
448	Consumer Services				1 Demand	0	0	0	0	0	0	0	0	0	0	0
449	Operations, Engineering, & Mechanical				1 Demand	0	0	0	0	0	0	0	0	0	0	0
450	Corporate Management - Non O&M				2 Customer	0	0	0	0	0	0	0	0	0	0	0
451	Corporate Management - O&M				2 Customer	0	0	0	0	0	0	0	0	0	0	0
452	Consumer Services				2 Customer	0	0	0	0	0	0	0	0	0	0	0
453	Operations, Engineering, & Mechanical				2 Customer	0	0	0	0	0	0	0	0	0	0	0
454	Corporate Management - O&M				4 Revenue	0	0	0	0	0	0	0	0	0	0	0
455	Total Franchise Requirement					0	0	0	0	0	0	0	0	0	0	0
456																
457	Regulatory Commission Expenses			928												
458	Corporate Management - Non O&M				1 Demand	0	0	0	0	0	0	0	0	0	0	0
459	Corporate Management - O&M				1 Demand	0	0	0	0	0	0	0	0	0	0	0
460	Consumer Services				1 Demand	0	0	0	0	0	0	0	0	0	0	0
461	Operations, Engineering, & Mechanical				1 Demand	0	0	0	0	0	0	0	0	0	0	0
462	Corporate Management - Non O&M				2 Customer	0	0	0	0	0	0	0	0	0	0	0
463	Corporate Management - O&M				2 Customer	0	0	0	0	0	0	0	0	0	0	0
464	Consumer Services				2 Customer	0	0	0	0	0	0	0	0	0	0	0
465	Operations, Engineering, & Mechanical				2 Customer	0	0	0	0	0	0	0	0	0	0	0
466	Corporate Management - O&M				4 Revenue	0	0	0	0	0	0	0	0	0	0	0
467	Total Regulatory Expenses					0	0	0	0	0	0	0	0	0	0	0
468																
469	Miscellaneous General Expenses			930.2												
470	Corporate Management - Non O&M				1 Demand	0	0	0	0	0	0	0	0	0	0	0
471	Corporate Management - O&M				1 Demand	0	0	0	0	0	0	0	0	0	0	0
472	Consumer Services				1 Demand	0	0	0	0	0	0	0	0	0	0	0
473	Operations, Engineering, & Mechanical				1 Demand	0	0	0	0	0	0	0	0	0	0	0
474	Corporate Management - Non O&M				2 Customer	0	0	0	0	0	0	0	0	0	0	0
475	Corporate Management - O&M				2 Customer	0	0	0	0	0	0	0	0	0	0	0
476	Consumer Services				2 Customer	0	0	0	0	0	0	0	0	0	0	0
477	Operations, Engineering, & Mechanical				2 Customer	0	0	0	0	0	0	0	0	0	0	0
478	Corporate Management - O&M				4 Revenue	0	0	0	0	0	0	0	0	0	0	0
479	Total Miscellaneous General Expenses					0	0	0	0	0	0	0	0	0	0	0
480																

	A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ						
4	Rate Year											National Fuel Gas Distribution Corporation										
5	M.E./Customer Component											New York Division										
6	Peak											Cost of Service Study - Total Company										
7	Proposed Rates											Proposed Rates										
8												Twelve Months Ending December 31, 2008										
9												Natural Gas Supply Service										
10																						
11												FERC										
12	CLEARING ACCOUNT FUNCTION			Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Copen								
481	Rents			931																		
482	Corporate Management - Non O&M				1 Demand	0	0	0	0	0	0	0	0	0	0	0						
483	Corporate Management - O&M				1 Demand	0	0	0	0	0	0	0	0	0	0	0						
484	Consumer Services				1 Demand	0	0	0	0	0	0	0	0	0	0	0						
485	Operations, Engineering, & Mechanical				1 Demand	0	0	0	0	0	0	0	0	0	0	0						
486	Corporate Management - Non O&M				2 Customer	0	0	0	0	0	0	0	0	0	0	0						
487	Corporate Management - O&M				2 Customer	0	0	0	0	0	0	0	0	0	0	0						
488	Consumer Services				2 Customer	0	0	0	0	0	0	0	0	0	0	0						
489	Operations, Engineering, & Mechanical				2 Customer	0	0	0	0	0	0	0	0	0	0	0						
490	Corporate Management - O&M				4 Revenue	0	0	0	0	0	0	0	0	0	0	0						
491	Total Rents					0	0	0	0	0	0	0	0	0	0	0						
492																						
493	Maintenance General Plant			932																		
494	Corporate Management - Non O&M				1 Demand	0	0	0	0	0	0	0	0	0	0	0						
495	Corporate Management - O&M				1 Demand	0	0	0	0	0	0	0	0	0	0	0						
496	Consumer Services				1 Demand	0	0	0	0	0	0	0	0	0	0	0						
497	Operations, Engineering, & Mechanical				1 Demand	0	0	0	0	0	0	0	0	0	0	0						
498	Corporate Management - Non O&M				2 Customer	0	0	0	0	0	0	0	0	0	0	0						
499	Corporate Management - O&M				2 Customer	0	0	0	0	0	0	0	0	0	0	0						
500	Consumer Services				2 Customer	0	0	0	0	0	0	0	0	0	0	0						
501	Operations, Engineering, & Mechanical				2 Customer	0	0	0	0	0	0	0	0	0	0	0						
502	Corporate Management - O&M				4 Revenue	0	0	0	0	0	0	0	0	0	0	0						
503	Total Maintenance General Plant					0	0	0	0	0	0	0	0	0	0	0						
504																						
505	Total Administrative & General					0	0	0	0	0	0	0	0	0	0	0						
506	Demand					0	0	0	0	0	0	0	0	0	0	0						
507	Customer					0	0	0	0	0	0	0	0	0	0	0						
508	Commodity					0	0	0	0	0	0	0	0	0	0	0						
509	Revenue					0	0	0	0	0	0	0	0	0	0	0						
510						0	0	0	0	0	0	0	0	0	0	0						
511						0	0	0	0	0	0	0	0	0	0	0						
512	Misc. Other				2 Customer	0	0	0	0	0	0	0	0	0	0	0						
513																						
514	Summary O&M Expenses					0	0	0	0	0	0	0	0	0	0	0						
515	Demand					0	0	0	0	0	0	0	0	0	0	0						
516	Customer					0	0	0	0	0	0	0	0	0	0	0						
517	Commodity					0	0	0	0	0	0	0	0	0	0	0						
518	Revenue					0	0	0	0	0	0	0	0	0	0	0						
519	Total O&M Expenses					0	0	0	0	0	0	0	0	0	0	0						
520																						

A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year		National Fuel Gas Distribution Corporation												
5	M.E./Customer Component		New York Division												
6	Peak		Cost of Service Study - Total Company												
7	Proposed Rates		Proposed Rates												
8			Twelve Months Ending December 31, 2008												
9			Natural Gas Supply Service												
10															
11			FERC												
12	CLEARING ACCOUNT FUNCTION		Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen		
521	Taxes Other Than Income														
522	Federal														
523	FICA														
524	Demand	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
525	Customer	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
526	Commodity	3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0	0
527	Revenue	4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
528	Total FICA		0	0	0	0	0	0	0	0	0	0	0	0	0
529	Unemployment Compensation														
530	Demand	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
531	Customer	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
532	Commodity	3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0	0
533	Revenue	4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
534	Total Unemployment Compensation		0	0	0	0	0	0	0	0	0	0	0	0	0
535	Total Federal		0	0	0	0	0	0	0	0	0	0	0	0	0
536	New York														
537	Unemployment Insurance														
538	Demand	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
539	Customer	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
540	Commodity	3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0	0
541	Revenue	4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
542	Total Unemployment Insurance		0	0	0	0	0	0	0	0	0	0	0	0	0
543	Miscellaneous - Insurance Premium Tax														
544	Demand	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
545	Customer	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
546	Revenue	4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
547	Total Miscellaneous - Insurance Premium Tax		0	0	0	0	0	0	0	0	0	0	0	0	0
548	Property Tax														
549	Demand	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
550	Customer	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
551	Commodity	3 Commodity	0	0	0	0	0	0	0	0	0	0	0	0	0
552	Revenue	4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
553	Total Property Tax		0	0	0	0	0	0	0	0	0	0	0	0	0
554	Sales Tax Company Use														
555	Demand	1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
556	Customer	2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
557	Revenue	4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
558	Total Sales Tax Company Use		0	0	0	0	0	0	0	0	0	0	0	0	0
559	Total New York		0	0	0	0	0	0	0	0	0	0	0	0	0
560	Summary of Taxes Other Than Income														
561	Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
562	Customer		0	0	0	0	0	0	0	0	0	0	0	0	0
563	Commodity		0	0	0	0	0	0	0	0	0	0	0	0	0
564	Revenue		0	0	0	0	0	0	0	0	0	0	0	0	0
565	Total Taxes Other Than Income		0	0	0	0	0	0	0	0	0	0	0	0	0
566															

	A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year			National Fuel Gas Distribution Corporation												
5	M.E./Customer Component			New York Division												
6	Peak			Cost of Service Study - Total Company												
7	Proposed Rates			Proposed Rates												
8				Twelve Months Ending December 31, 2008												
9				Natural Gas Supply Service												
10																
11																
12	CLEARING ACCOUNT FUNCTION			<u>FERC</u>	<u>Classification</u>	<u>Total</u>	<u>SC 1</u>	<u>SC 3</u>	<u>TC 1.1</u>	<u>TC 2.0</u>	<u>TC 3.0</u>	<u>TC 4.0</u>	<u>TC 4.1</u>	<u>Cogen</u>		
567	Federal/State Income Tax			409												
568	Operating Revenue					0	0	0	0	0	0	0	0	0	0	0
569	Operating Deductions															
570	O&M Expenses			401, 402		0	0	0	0	0	0	0	0	0	0	0
571	Depreciation Expense			403		0	0	0	0	0	0	0	0	0	0	0
572	Taxes Other Than Income			408		0	0	0	0	0	0	0	0	0	0	0
573	Negative Net Salvage					0	0	0	0	0	0	0	0	0	0	0
574	Total Operating Deductions					0	0	0	0	0	0	0	0	0	0	0
575	Operating Income Before Income Taxes					0	0	0	0	0	0	0	0	0	0	0
576	Adjustments for Tax Purposes															
577	Interest Charges					0	0	0	0	0	0	0	0	0	0	0
578	Cost of Retiring Property					0	0	0	0	0	0	0	0	0	0	0
579	Additional State Income Tax Depr.					0	0	0	0	0	0	0	0	0	0	0
580	Meals/Entertainment					0	0	0	0	0	0	0	0	0	0	0
581	Contributions in Aid of Construction					0	0	0	0	0	0	0	0	0	0	0
582	Bad Debts - Net					0	0	0	0	0	0	0	0	0	0	0
583	Capitalized Overheads					0	0	0	0	0	0	0	0	0	0	0
584	Total Adjustments for Tax Purposes					0	0	0	0	0	0	0	0	0	0	0
585	New York Taxable Income					0	0	0	0	0	0	0	0	0	0	0
586	Total State Income Tax @			7.50%		0	0	0	0	0	0	0	0	0	0	0
587	FIT Adjustments					0	0	0	0	0	0	0	0	0	0	0
588	Federal Taxable Income					0	0	0	0	0	0	0	0	0	0	0
589	Total Federal Income Tax @			35.00%		0	0	0	0	0	0	0	0	0	0	0
590	Other Tax Adjustment					0	0	0	0	0	0	0	0	0	0	0
591	Investment Tax Credit					0	0	0	0	0	0	0	0	0	0	0
592	Deferred Income Taxes - Liberalized Depr.					0	0	0	0	0	0	0	0	0	0	0
593																

	A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year			National Fuel Gas Distribution Corporation												
5	M.E./Customer Component			New York Division												
6	Peak			Cost of Service Study - Total Company												
7	Proposed Rates			Proposed Rates												
8				Twelve Months Ending December 31, 2008												
9				Natural Gas Supply Service												
10																
11																
12	CLEARING ACCOUNT FUNCTION			<u>FERC</u>	<u>Classification</u>	<u>Total</u>	<u>SC 1</u>	<u>SC 3</u>	<u>TC 1.1</u>	<u>TC 2.0</u>	<u>TC 3.0</u>	<u>TC 4.0</u>	<u>TC 4.1</u>	<u>Coden</u>		
594	Summary															
595	Utility Operating Income															
596	Total Operating Revenue					0	0	0	0	0	0	0	0	0	0	0
597	Operating Income Deductions															
598	O&M Expenses															
599	Demand					0	0	0	0	0	0	0	0	0	0	0
600	Customer					0	0	0	0	0	0	0	0	0	0	0
601	Commodity					0	0	0	0	0	0	0	0	0	0	0
602	Revenue					0	0	0	0	0	0	0	0	0	0	0
603	Total O&M Expense					0	0	0	0	0	0	0	0	0	0	0
604	Depreciation Expense															
605	Demand					0	0	0	0	0	0	0	0	0	0	0
606	Customer					0	0	0	0	0	0	0	0	0	0	0
607	Commodity					0	0	0	0	0	0	0	0	0	0	0
608	Revenue					0	0	0	0	0	0	0	0	0	0	0
609	Total Depreciation Expense					0	0	0	0	0	0	0	0	0	0	0
610	Negative Net Salvage					0	0	0	0	0	0	0	0	0	0	0
611	Taxes Other Than Income															
612	Demand					0	0	0	0	0	0	0	0	0	0	0
613	Customer					0	0	0	0	0	0	0	0	0	0	0
614	Commodity					0	0	0	0	0	0	0	0	0	0	0
615	Revenue					0	0	0	0	0	0	0	0	0	0	0
616	Total Taxes Other Than Income					0	0	0	0	0	0	0	0	0	0	0
617	Federal/State Income Taxes					0	0	0	0	0	0	0	0	0	0	0
618	Investment Tax Credit					0	0	0	0	0	0	0	0	0	0	0
619	Deferred Income Taxes - Liberalized Depr.					0	0	0	0	0	0	0	0	0	0	0
620	Total Operating Revenue Deductions					0	0	0	0	0	0	0	0	0	0	0
621	Utility Operating Income					0	0	0	0	0	0	0	0	0	0	0
622	Rate Base															
623	Gas Plant In Service															
624	Demand					0	0	0	0	0	0	0	0	0	0	0
625	Customer					0	0	0	0	0	0	0	0	0	0	0
626	Commodity					0	0	0	0	0	0	0	0	0	0	0
627	Revenue					0	0	0	0	0	0	0	0	0	0	0
628	Total Gas Plant In Service					0	0	0	0	0	0	0	0	0	0	0
629	Accumulated Reserve for Depreciation															
630	Demand					0	0	0	0	0	0	0	0	0	0	0
631	Customer					0	0	0	0	0	0	0	0	0	0	0
632	Commodity					0	0	0	0	0	0	0	0	0	0	0
633	Revenue					0	0	0	0	0	0	0	0	0	0	0
634	Total Reserve for Depreciation					0	0	0	0	0	0	0	0	0	0	0
635	Net Plant					0	0	0	0	0	0	0	0	0	0	0

A	B	C	D	E	F	G	AQ	AS	AT	AU	AV	AW	AX	AY	AZ
4	Rate Year														
5	M.E./Customer Component														
6	Peak														
7	Proposed Rates														
8															
9															
10															
11															
12	CLEARING ACCOUNT FUNCTION	FERC Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen			
636	Working Capital			0	0	0	0	0	0	0	0	0			
637	Demand			0	0	0	0	0	0	0	0	0			
638	Customer			0	0	0	0	0	0	0	0	0			
639	Commodity			0	0	0	0	0	0	0	0	0			
640	Revenue			0	0	0	0	0	0	0	0	0			
641	Total Working Capital			0	0	0	0	0	0	0	0	0			
642	Other			0	0	0	0	0	0	0	0	0			
643	Deferred Income Taxes														
644	Demand			0	0	0	0	0	0	0	0	0			
645	Customer			0	0	0	0	0	0	0	0	0			
646	Commodity			0	0	0	0	0	0	0	0	0			
647	Revenue			0	0	0	0	0	0	0	0	0			
648	Total Deferred Income Taxes			0	0	0	0	0	0	0	0	0			
649	Deferred Income Taxes - ITC														
650	Demand			0	0	0	0	0	0	0	0	0			
651	Customer			0	0	0	0	0	0	0	0	0			
652	Commodity			0	0	0	0	0	0	0	0	0			
653	Revenue			0	0	0	0	0	0	0	0	0			
654	Total Deferred Income Taxes - ITC			0	0	0	0	0	0	0	0	0			
655	Deferred NY PSC Assessment														
656	Demand			0	0	0	0	0	0	0	0	0			
657	Customer			0	0	0	0	0	0	0	0	0			
658	Revenue			0	0	0	0	0	0	0	0	0			
659	Total Deferred NY PSC Assessment			0	0	0	0	0	0	0	0	0			
660	Deferred RD&D			0	0	0	0	0	0	0	0	0			
661	Deferred Site Remediation Costs														
662	Demand			0	0	0	0	0	0	0	0	0			
663	Customer			0	0	0	0	0	0	0	0	0			
664	Total Deferred Site Remediation Costs			0	0	0	0	0	0	0	0	0			
665	TRA Impacts - Uncollectibles			0	0	0	0	0	0	0	0	0			
666	Elimination of Reorganization Costs per C27934			0	0	0	0	0	0	0	0	0			
667	Internal Pension Reserve														
668	Demand			0	0	0	0	0	0	0	0	0			
669	Customer			0	0	0	0	0	0	0	0	0			
670	Commodity			0	0	0	0	0	0	0	0	0			
671	Revenue			0	0	0	0	0	0	0	0	0			
672	Internal Pension Reserve			0	0	0	0	0	0	0	0	0			
673	Earnings Base in Excess of Capitalization														
674	Demand			0	0	0	0	0	0	0	0	0			
675	Customer			0	0	0	0	0	0	0	0	0			
676	Commodity			0	0	0	0	0	0	0	0	0			
677	Revenue			0	0	0	0	0	0	0	0	0			
678	Earnings Base in Excess of Capitalization			0	0	0	0	0	0	0	0	0			
679	Net Rate Base			0	0	0	0	0	0	0	0	0			
680															
681	Return Earned			0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			
682															
683	Utilized Rate of Return			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000			
684	END CLEARING ACCOUNT FUNCTION														

A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year			National Fuel Gas Distribution Corporation											
5	M.E./Customer Component			New York Division											
6	Peak			Cost of Service Study - Total Company											
7	Proposed Rates			Proposed Rates											
8				Twelve Months Ending December 31, 2008											
9				Billing and Payment Service											
10															
11															
12	CLEARING ACCOUNT FUNCTION			<u>FERC</u>	<u>Classification</u>	<u>Total</u>	<u>SC 1</u>	<u>SC 3</u>	<u>TC 1.1</u>	<u>TC 2.0</u>	<u>TC 3.0</u>	<u>TC 4.0</u>	<u>TC 4.1</u>	<u>Cogen</u>	
13				<u>Accounts</u>											
14	Gas Plant in Service			101											
15	Production Plant			325-338	1 Demand	0	0	0	0	0	0	0	0	0	
16															
17	Transmission Plant			365-369	1 Demand	0	0	0	0	0	0	0	0	0	
18	Transmission Plant			365-369	1 Demand	0	0	0	0	0	0	0	0	0	
19															
20	Distribution Plant														
21	Land			374.1	1 Demand	0	0	0	0	0	0	0	0	0	
22	Land Rights			374.2	1 Demand	0	0	0	0	0	0	0	0	0	
23	Structures & Improvements			375	1 Demand	0	0	0	0	0	0	0	0	0	
24	Mains (Other)			376	1 Demand	0	0	0	0	0	0	0	0	0	
25	Mains (>4')			376	1 Demand	0	0	0	0	0	0	0	0	0	
26	Mains (Remaining)			376	1 Demand	0	0	0	0	0	0	0	0	0	
27	Compressor Station Equipment			377	1 Demand	0	0	0	0	0	0	0	0	0	
28	Industrial M&R Station Equipment			385	1 Demand	0	0	0	0	0	0	0	0	0	
29	Other			387	1 Demand	0	0	0	0	0	0	0	0	0	
30	Land Rights			374.2	2 Customer	0	0	0	0	0	0	0	0	0	
31	Mains			376	2 Customer	0	0	0	0	0	0	0	0	0	
32	M&R Station Equipment			378	2 Customer	0	0	0	0	0	0	0	0	0	
33	Services			380	2 Customer	0	0	0	0	0	0	0	0	0	
34	Meters			381	2 Customer	0	0	0	0	0	0	0	0	0	
35	Meter Installations			382	2 Customer	0	0	0	0	0	0	0	0	0	
36	House Regulators			383	2 Customer	0	0	0	0	0	0	0	0	0	
37	House Regulators Installations			384	2 Customer	0	0	0	0	0	0	0	0	0	
38	Other			387	2 Customer	0	0	0	0	0	0	0	0	0	
39	Total Distribution - Demand					0	0	0	0	0	0	0	0	0	
40	Total Distribution - Customer					0	0	0	0	0	0	0	0	0	
41	Total Distribution					0	0	0	0	0	0	0	0	0	
42															
43	General Plant			389-399											
44	Demand - Delivery				1 Demand	0	0	0	0	0	0	0	0	0	
45	Demand - Supply				1 Demand	0	0	0	0	0	0	0	0	0	
46	Customer				2 Customer	928,233	857,651	68,628	1,542	222	109	53	20	8	
47	Commodity				3 Commodity	0	0	0	0	0	0	0	0	0	
48	Revenue				4 Revenue	0	0	0	0	0	0	0	0	0	
49	Total General					928,233	857,651	68,628	1,542	222	109	53	20	8	
50															
51	Intangible Plant			301-303											
52	Demand				1 Demand	0	0	0	0	0	0	0	0	0	
53	Customer				2 Customer	0	0	0	0	0	0	0	0	0	
54	Total Intangible					0	0	0	0	0	0	0	0	0	
55															
56	Plant in Service Summary														
57	Demand Related				1	0	0	0	0	0	0	0	0	0	
58	Customer Related				2	928,233	857,651	68,628	1,542	222	109	53	20	8	
59	Commodity Related				3	0	0	0	0	0	0	0	0	0	
60	Revenue Related				4	0	0	0	0	0	0	0	0	0	
61															
62	Total Gas Plant in Service					928,233	857,651	68,628	1,542	222	109	53	20	8	
63															

A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	National Fuel Gas Distribution Corporation														
5	New York Division														
6	Cost of Service Study - Total Company														
7	Proposed Rates														
8	Twelve Months Ending December 31, 2008														
9	Billing and Payment Service														
10															
11			FERC												
12	CLEARING ACCOUNT FUNCTION		Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	CoGen		
64	Accumulated Reserve for Depreciation		108												
65	Production Plant		325-338	1 Demand	0	0	0	0	0	0	0	0	0	0	0
66															
67	Transmission Plant		365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0
68	Transmission Plant		365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0
69															
70	Distribution Plant														
71	Land		374.1	1 Demand	0	0	0	0	0	0	0	0	0	0	0
72	Land Rights		374.2	1 Demand	0	0	0	0	0	0	0	0	0	0	0
73	Structures & Improvements		375	1 Demand	0	0	0	0	0	0	0	0	0	0	0
74	Mains		376	1 Demand	0	0	0	0	0	0	0	0	0	0	0
75	Mains (Other)		376	1 Demand	0	0	0	0	0	0	0	0	0	0	0
76	Compressor Station Equipment		377	1 Demand	0	0	0	0	0	0	0	0	0	0	0
77	Industrial M&R Station Equipment		385	1 Demand	0	0	0	0	0	0	0	0	0	0	0
78	Other		387	1 Demand	0	0	0	0	0	0	0	0	0	0	0
79	Land Rights		374.2	2 Customer	0	0	0	0	0	0	0	0	0	0	0
80	Mains		376	2 Customer	0	0	0	0	0	0	0	0	0	0	0
81	M&R Station Equipment		378	2 Customer	0	0	0	0	0	0	0	0	0	0	0
82	Services		380	2 Customer	0	0	0	0	0	0	0	0	0	0	0
83	Meters		381	2 Customer	0	0	0	0	0	0	0	0	0	0	0
84	Meter Installations		382	2 Customer	0	0	0	0	0	0	0	0	0	0	0
85	House Regulators		383	2 Customer	0	0	0	0	0	0	0	0	0	0	0
86	House Regulators Installations		384	2 Customer	0	0	0	0	0	0	0	0	0	0	0
87	Other		387	2 Customer	0	0	0	0	0	0	0	0	0	0	0
88	Total Distribution - Demand				0	0	0	0	0	0	0	0	0	0	0
89	Total Distribution - Customer				0	0	0	0	0	0	0	0	0	0	0
90	Total Distribution				0	0	0	0	0	0	0	0	0	0	0
91															
92	General Plant		389-399												
93	Demand - Delivery			1 Demand	0	0	0	0	0	0	0	0	0	0	0
94	Demand - Supply			1 Demand	0	0	0	0	0	0	0	0	0	0	0
95	Customer			2 Customer	(131,050)	(121,085)	(9,689)	(218)	(31)	(15)	(8)	(3)	(1)		
96	Commodity			3 Commodity	0	0	0	0	0	0	0	0	0	0	0
97	Revenue			4 Revenue	0	0	0	0	0	0	0	0	0	0	0
98	Total General				(131,050)	(121,085)	(9,689)	(218)	(31)	(15)	(8)	(3)	(1)		
99															
100	Intangible Plant		301-303												
101	Demand			1 Demand	0	0	0	0	0	0	0	0	0	0	0
102	Customer			2 Customer	0	0	0	0	0	0	0	0	0	0	0
103	Total Intangible				0	0	0	0	0	0	0	0	0	0	0
104															
105	Accumulated Reserve for Depreciation Summary														
106	Demand Related			1 Demand	0	0	0	0	0	0	0	0	0	0	0
107	Customer Related			2 Customer	(131,050)	(121,085)	(9,689)	(218)	(31)	(15)	(8)	(3)	(1)		
108	Commodity Related			3 Commodity	0	0	0	0	0	0	0	0	0	0	0
109	Revenue Related			4 Revenue	0	0	0	0	0	0	0	0	0	0	0
110	Total Accumulated Reserve for Depreciation				(131,050)	(121,085)	(9,689)	(218)	(31)	(15)	(8)	(3)	(1)		
111															
112															

	A	B	C	D	E	F	G	88	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year			National Fuel Gas Distribution Corporation												
5	M.E./Customer Component			New York Division												
6	Peak			Cost of Service Study - Total Company												
7	Proposed Rates			Proposed Rates												
8				Twelve Months Ending December 31, 2008												
9				Billing and Payment Service												
10																
11				FERC												
12	CLEARING ACCOUNT FUNCTION			Accounts	Classification	Total	SC.1	SC.3	TC.1.1	TC.2.0	TC.3.0	TC.4.0	TC.4.1	Cogen		
113	Depreciation Expense			403												
114	Production Plant			325-338	1 Demand	0	0	0	0	0	0	0	0	0	0	0
115																
116	Transmission Plant			365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0
117	Transmission Plant			365-369	1 Demand	0	0	0	0	0	0	0	0	0	0	0
118																
119	Distribution Plant															
120	Land			374.1	1 Demand	0	0	0	0	0	0	0	0	0	0	0
121	Land Rights			374.2	1 Demand	0	0	0	0	0	0	0	0	0	0	0
122	Structures & Improvements			375	1 Demand	0	0	0	0	0	0	0	0	0	0	0
123	Mains			376	1 Demand	0	0	0	0	0	0	0	0	0	0	0
124	Mains (Other)			376	1 Demand	0	0	0	0	0	0	0	0	0	0	0
125	Compressor Station Equipment			377	1 Demand	0	0	0	0	0	0	0	0	0	0	0
126	Industrial M&R Station Equipment			385	1 Demand	0	0	0	0	0	0	0	0	0	0	0
127	Other			387	1 Demand	0	0	0	0	0	0	0	0	0	0	0
128	Land Rights			374.2	2 Customer	0	0	0	0	0	0	0	0	0	0	0
129	Mains			376	2 Customer	0	0	0	0	0	0	0	0	0	0	0
130	M&R Station Equipment			378	2 Customer	0	0	0	0	0	0	0	0	0	0	0
131	Services			380	2 Customer	0	0	0	0	0	0	0	0	0	0	0
132	Meters			381	2 Customer	0	0	0	0	0	0	0	0	0	0	0
133	Meter Installations			382	2 Customer	0	0	0	0	0	0	0	0	0	0	0
134	House Regulators			383	2 Customer	0	0	0	0	0	0	0	0	0	0	0
135	House Regulators Installations			384	2 Customer	0	0	0	0	0	0	0	0	0	0	0
136	Other			387	2 Customer	0	0	0	0	0	0	0	0	0	0	0
137	Total Distribution - Demand					0	0	0	0	0	0	0	0	0	0	0
138	Total Distribution - Customer					0	0	0	0	0	0	0	0	0	0	0
139	Total Distribution					0	0	0	0	0	0	0	0	0	0	0
140																
141	General Plant			389-399												
142	Demand - Delivery				1 Demand	0	0	0	0	0	0	0	0	0	0	0
143	Demand - Supply				1 Demand	0	0	0	0	0	0	0	0	0	0	0
144	Customer				2 Customer	177,845	164,323	13,149	295	42	21	10	4	1	1	1
145	Commodity				3 Commodity	0	0	0	0	0	0	0	0	0	0	0
146	Revenue				4 Revenue	0	0	0	0	0	0	0	0	0	0	0
147	Total General					177,845	164,323	13,149	295	42	21	10	4	1	1	1
148																
149	Intangible Plant			301-303												
150	Demand				1 Demand	0	0	0	0	0	0	0	0	0	0	0
151	Customer				2 Customer	0	0	0	0	0	0	0	0	0	0	0
152	Total Intangible					0	0	0	0	0	0	0	0	0	0	0
153																
154	Depreciation Summary															
155	Demand Related				1 Demand	0	0	0	0	0	0	0	0	0	0	0
156	Customer Related				2 Customer	177,845	164,323	13,149	295	42	21	10	4	1	1	1
157	Commodity Related				3 Commodity	0	0	0	0	0	0	0	0	0	0	0
158	Revenue Related				4 Revenue	0	0	0	0	0	0	0	0	0	0	0
159	Total Depreciation Expense					177,845	164,323	13,149	295	42	21	10	4	1	1	1
160																
161																

A	B	C	D	E	F	G	8B	8D	8E	8F	8G	8H	8I	8J	8K
4	National Fuel Gas Distribution Corporation														
5	New York Division														
6	Cost of Service Study - Total Company														
7	Proposed Rates														
8	Twelve Months Ending December 31, 2008														
9	Billing and Payment Service														
10															
11															
12	CLEARING ACCOUNT FUNCTION	FERC	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cooper			
162	Working Capital														
163	Cash			0	0	0	0	0	0	0	0	0	0	0	0
164	1/8 O&M calculation	3	Commodity	0	0	0	0	0	0	0	0	0	0	0	0
165	1/8 O&M calculation	1	Demand	0	0	0	0	0	0	0	0	0	0	0	0
166	1/8 O&M calculation	2	Customer	153,681	141,996	11,362	255	37	18	9	3	1			
167	1/8 O&M calculation	4	Revenue	723,719	576,692	112,835	13,565	5,014	3,863	4,183	1,939	5,428			
168	Total Cash Working Capital			877,400	718,688	124,197	13,820	5,051	3,881	4,192	1,942	5,429			
169	Prepayments														
170	Taxes - Demand	1	Demand	0	0	0	0	0	0	0	0	0	0	0	0
171	Taxes - Customer	2	Customer	0	0	0	0	0	0	0	0	0	0	0	0
172	Taxes - Commodity	3	Commodity	0	0	0	0	0	0	0	0	0	0	0	0
173	Other Insurance - Demand	1	Demand	0	0	0	0	0	0	0	0	0	0	0	0
174	Other Insurance - Customer	2	Customer	0	0	0	0	0	0	0	0	0	0	0	0
175	Other Insurance - Revenue	4	Revenue	0	0	0	0	0	0	0	0	0	0	0	0
176	AGA Dues - Demand	1	Demand	0	0	0	0	0	0	0	0	0	0	0	0
177	AGA Dues - Customer	2	Customer	0	0	0	0	0	0	0	0	0	0	0	0
178	AGA Dues - Revenue	4	Revenue	0	0	0	0	0	0	0	0	0	0	0	0
179	Total Prepayments			0	0	0	0	0	0	0	0	0	0	0	0
180	Material & Supplies														
181	Valves	1	Demand	0	0	0	0	0	0	0	0	0	0	0	0
182	Valves	2	Customer	0	0	0	0	0	0	0	0	0	0	0	0
183	Regulators - Dem & Ind.	1	Demand	0	0	0	0	0	0	0	0	0	0	0	0
184	Meter & Service Risers	2	Customer	0	0	0	0	0	0	0	0	0	0	0	0
185	Pipe - Services & Mains	1	Demand	0	0	0	0	0	0	0	0	0	0	0	0
186	Pipe - Services & Mains	2	Customer	0	0	0	0	0	0	0	0	0	0	0	0
187	Total Material & Supplies			0	0	0	0	0	0	0	0	0	0	0	0
188	Gas Storage Inventory	1	Demand	0	0	0	0	0	0	0	0	0	0	0	0
189	Summary of Working Capital														
190	Demand			0	0	0	0	0	0	0	0	0	0	0	0
191	Customer			153,681	141,996	11,362	255	37	18	9	3	1			
192	Commodity			0	0	0	0	0	0	0	0	0	0	0	0
193	Revenue			723,719	576,692	112,835	13,565	5,014	3,863	4,183	1,939	5,428			
194	Total Working Capital			877,400	718,688	124,197	13,820	5,051	3,881	4,192	1,942	5,429			
195															
196	Other	2	Customer	0	0	0	0	0	0	0	0	0	0	0	0
197	Deferred Income Taxes - Demand	1	Demand	0	0	0	0	0	0	0	0	0	0	0	0
198	Deferred Income Taxes - Customer	2	Customer	(3,652)	(3,375)	(270)	(6)	(1)	0	0	0	0	0	0	0
199	Deferred Income Taxes - Commodity	3	Commodity	0	0	0	0	0	0	0	0	0	0	0	0
200	Deferred Income Taxes - Revenue	4	Revenue	0	0	0	0	0	0	0	0	0	0	0	0
201	Deferred Income Taxes - ITC Demand	1	Demand	0	0	0	0	0	0	0	0	0	0	0	0
202	Deferred Income Taxes - ITC Customer	2	Customer	(104)	(96)	(8)	0	0	0	0	0	0	0	0	0
203	Deferred Income Taxes - ITC Commodity	3	Commodity	0	0	0	0	0	0	0	0	0	0	0	0
204	Deferred Income Taxes - ITC Revenue	4	Revenue	0	0	0	0	0	0	0	0	0	0	0	0
205	Deferred NY PSC Assessment - Demand	1	Demand	0	0	0	0	0	0	0	0	0	0	0	0
206	Deferred NY PSC Assessment - Customer	2	Customer	0	0	0	0	0	0	0	0	0	0	0	0
207	Deferred NY PSC Assessment - Revenue	4	Revenue	0	0	0	0	0	0	0	0	0	0	0	0
208	Deferred RD&D	1	Demand	0	0	0	0	0	0	0	0	0	0	0	0
209	Deferred Site Remediation Costs - Demand	2	Customer	0	0	0	0	0	0	0	0	0	0	0	0
210	Deferred Site Remediation Costs - Customer	4	Revenue	0	0	0	0	0	0	0	0	0	0	0	0
211	IRA Impacts - Uncollectibles	2	Customer	0	0	0	0	0	0	0	0	0	0	0	0
212	Elimination of Reorganization Costs per C27934	1	Demand	0	0	0	0	0	0	0	0	0	0	0	0
213	Internal Pension Reserve - Demand	2	Customer	0	0	0	0	0	0	0	0	0	0	0	0
214	Internal Pension Reserve - Customer	3	Commodity	0	0	0	0	0	0	0	0	0	0	0	0
215	Internal Pension Reserve - Commodity	4	Revenue	4,297,668	3,425,766	670,049	80,551	29,774	22,941	24,840	11,514	32,233			
216	Internal Pension Reserve - Revenue	1	Demand	0	0	0	0	0	0	0	0	0	0	0	0
217	Earnings Base in Excess of Capitalization - Demand	2	Customer	3,949	3,648	292	7	1	0	0	0	0	0	0	0
218	Earnings Base in Excess of Capitalization - Customer	3	Commodity	0	0	0	0	0	0	0	0	0	0	0	0
219	Earnings Base in Excess of Capitalization - Commodity	4	Revenue	20,936	16,688	3,264	393	145	112	121	56	157			
220	Earnings Base in Excess of Capitalization - Revenue														
221															
222															

	A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year			National Fuel Gas Distribution Corporation												
5	M.E./Customer Component			New York Division												
6	Peak			Cost of Service Study - Total Company												
7	Proposed Rates			Proposed Rates												
8				Twelve Months Ending December 31, 2008												
9				Billing and Payment Service												
10																
11				FERC												
12	CLEARING ACCOUNT FUNCTION			Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen		
223	Operating Revenues			400												
224	Revenues - Supply Function			480-481, 489		0	0	0	0	0	0	0	0	0	0	0
225	Revenues - Delivery Function					0	0	0	0	0	0	0	0	0	0	0
226	Revenues - Billing Function					0	0	0	0	0	0	0	0	0	0	0
227	Other Operating Revenues															
228	Late Payment Charges - Supply			487		0	0	0	0	0	0	0	0	0	0	0
229	Late Payment Charges - Delivery			487		0	0	0	0	0	0	0	0	0	0	0
230	Late Payment Charges - Billing			487		0	0	0	0	0	0	0	0	0	0	0
231	Bill Insert Revenues			495		0	0	0	0	0	0	0	0	0	0	0
232	Misc. Other Revenue			495		0	0	0	0	0	0	0	0	0	0	0
233	Sale of Inventory Materials			495		0	0	0	0	0	0	0	0	0	0	0
234	Sales Tax			495	1 Demand	0	0	0	0	0	0	0	0	0	0	0
235	Sales Tax			495	2 Customer	0	0	0	0	0	0	0	0	0	0	0
236	Sales Tax			495	3 Commodity	0	0	0	0	0	0	0	0	0	0	0
237	Sales Tax			495	4 Revenue	0	0	0	0	0	0	0	0	0	0	0
238	Total Other Operating Revenue					0	0	0	0	0	0	0	0	0	0	0
239																
240	Total Operating Revenue					0	0	0	0	0	0	0	0	0	0	0
241																

A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year														
5	M.E./Customer Component														
6	Peak														
7	Proposed Rates														
8															
9															
10															
11	National Fuel Gas Distribution Corporation														
12	New York Division														
13	Cost of Service Study - Total Company														
14	Proposed Rates														
15	Twelve Months Ending December 31, 2008														
16	Billing and Payment Service														
17															
18															
19															
20															
21															
22															
23															
24															
25															
26															
27															
28															
29															
30															
31															
32															
33															
34															
35															
36															
37															
38															
39															
40															
41															
42															
43															
44															
45															
46															
47															
48															
49															
50															
51															
52															
53															
54															
55															
56															
57															
58															
59															
60															
61															
62															
63															
64															
65															
66															
67															
68															
69															
70															
71															
72															
73															
74															
75															
76															
77															
78															
79															
80															
81															
82															
83															
84															
85															
86															
87															
88															
89															
90															
91															
92															
93															
94															
95															
96															
97															
98															
99															
100															
101															
102															
103															
104															
105															
106															
107															
108															
109															
110															
111															
112															
113															
114															
115															
116															
117															
118															
119															
120															
121															
122															
123															
124															
125															
126															
127															
128															
129															
130															
131															
132															
133															
134															
135															
136															
137															
138															
139															
140															
141															
142															
143															
144															
145															
146															
147															
148															

	A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK							
4	Rate Year											National Fuel Gas Distribution Corporation											
5	M.E./Customer Component											New York Division											
6	Peak											Cost of Service Study - Total Company											
7	Proposed Rates											Proposed Rates											
8												Twelve Months Ending December 31, 2008											
9												Billing and Payment Service											
10																							
11												FERC											
12	CLEARING ACCOUNT FUNCTION											Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen	
299	Operation and Maintenance Expense											401,402											
300	Natural Gas Production											750-769	1 Demand	0	0	0	0	0	0	0	0	0	0
301																							
302	Purchase Gas Expense - Supply											401.999	3 Commodity	0	0	0	0	0	0	0	0	0	0
303	Purchase Gas Expense - Delivery											401.999	3 Commodity	0	0	0	0	0	0	0	0	0	0
304	Other Gas Supply Expense - Supply											807.1-813	3 Commodity	0	0	0	0	0	0	0	0	0	0
305	Other Gas Supply Expense - Delivery											807.1-813	3 Commodity	0	0	0	0	0	0	0	0	0	0
306	Gas for Utility Operation											807.1-813	3 Commodity	0	0	0	0	0	0	0	0	0	0
307	Total Other Gas Supply											0	0	0	0	0	0	0	0	0	0	0	
308																							
309	Transmission											850-867	1 Demand	0	0	0	0	0	0	0	0	0	0
310																							
311	Distribution																						
312	Load Dispatching											871	1 Demand	0	0	0	0	0	0	0	0	0	0
313	Compressor Station Equipment											872	1 Demand	0	0	0	0	0	0	0	0	0	0
314	Mains & Services											874	1 Demand	0	0	0	0	0	0	0	0	0	0
315	Structures & Improvements											886	1 Demand	0	0	0	0	0	0	0	0	0	0
316	Mains Maintenance											887	1 Demand	0	0	0	0	0	0	0	0	0	0
317	Compressor Station Equip Maint											888	1 Demand	0	0	0	0	0	0	0	0	0	0
318	Maint of Other Equipment											894	1 Demand	0	0	0	0	0	0	0	0	0	0
319	Meas. & Regulator - General											875,889	1 Demand	0	0	0	0	0	0	0	0	0	0
320	Meas. & Regulator - Industrial											876,890	1 Demand	0	0	0	0	0	0	0	0	0	0
321	Meas. & Regulator - City											877,891	1 Demand	0	0	0	0	0	0	0	0	0	0
322	Services Maintenance											892,892.10	1 Demand	0	0	0	0	0	0	0	0	0	0
323	Supervision & Engineering											870,885	1 Demand	0	0	0	0	0	0	0	0	0	0
324	Rents											881	1 Demand	0	0	0	0	0	0	0	0	0	0
325	Other Distribution Expense											880	1 Demand	0	0	0	0	0	0	0	0	0	0
326	Mains & Services											874	2 Customer	0	0	0	0	0	0	0	0	0	0
327	Customer Installations											879	2 Customer	0	0	0	0	0	0	0	0	0	0
328	Mains Maintenance											887	2 Customer	0	0	0	0	0	0	0	0	0	0
329	Maint of Other Equipment											894	2 Customer	0	0	0	0	0	0	0	0	0	0
330	Meters & House Regulators											878,893	2 Customer	0	0	0	0	0	0	0	0	0	0
331	Services Maintenance											893,893.10	2 Customer	0	0	0	0	0	0	0	0	0	0
332	Supervision & Engineering											870,885	2 Customer	0	0	0	0	0	0	0	0	0	0
333	Rents											881	2 Customer	0	0	0	0	0	0	0	0	0	0
334	Other Distribution Expense											880	2 Customer	0	0	0	0	0	0	0	0	0	0
335	Total Distribution - Demand											0	0	0	0	0	0	0	0	0	0	0	
336	Total Distribution - Customer											0	0	0	0	0	0	0	0	0	0	0	
337	Total Distribution											0	0	0	0	0	0	0	0	0	0	0	
338																							
339	Customer Accounts																						
340	Meter Reading											902	2 Customer	0	0	0	0	0	0	0	0	0	0
341	Customer Record & Collections											903	2 Customer	0	0	0	0	0	0	0	0	0	0
342	Customer Record & Collections											903	4 Revenue	4,073,961	3,247,445	635,171	76,358	28,224	21,747	23,547	10,914	30,555	
343	Uncollectible Accounts - Supply											904	4 Revenue	0	0	0	0	0	0	0	0	0	0
344	Uncollectible Accounts - Delivery											904	4 Revenue	0	0	0	0	0	0	0	0	0	0
345	Uncollectible Accounts - Billing											904	4 Revenue	0	0	0	0	0	0	0	0	0	0
346	Miscellaneous Customer Accounts											905	2 Customer	0	0	0	0	0	0	0	0	0	0
347	Supervision											901	2 Customer	0	0	0	0	0	0	0	0	0	0
348	Supervision											901	4 Revenue	383,868	305,989	59,849	7,195	2,659	2,049	2,219	1,029	2,879	
349	Total Customer Accounts - Customer											0	0	0	0	0	0	0	0	0	0	0	
350	Total Customer Accounts - Revenue											4,457,829	3,553,434	695,020	83,553	30,883	23,796	25,766	11,943	33,434			
351	Total Customer Accounts											4,457,829	3,553,434	695,020	83,553	30,883	23,796	25,766	11,943	33,434			
352																							
353	Customer Service											909-913											
354	Customer Service												2 Customer	0	0	0	0	0	0	0	0	0	
355	Transportation Administration												2 Customer	0	0	0	0	0	0	0	0	0	
356	Total Customer Service											0	0	0	0	0	0	0	0	0	0		
357																							
358	Sales Promotion												2 Customer	0	0	0	0	0	0	0	0	0	
359																							

Exhibit (RMFA-1)
 Schedule 4
 Worksheet
 Clearing Account Billing and
 Payment
 Page 7

A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	National Fuel Gas Distribution Corporation														
5	New York Division														
6	Cost of Service Study - Total Company														
7	Proposed Rates														
8	Twelve Months Ending December 31, 2008														
9	Billing and Payment Service														
10															
11			FERC												
12	CLEARING ACCOUNT FUNCTION	Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen			
360	Administrative & General Expenses														
361	A&G Salaries		920												
362	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	
363	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	
364	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	
365	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	
366	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	
367	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	
368	Consumer Services		2 Customer	235,384	217,488	17,403	391	56	28	13	5	2			
369	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	
370	Corporate Management - O&M		4 Revenue	193,029	153,868	30,095	3,618	1,337	1,030	1,116	517	1,448			
371	Total A&G Salaries			428,413	371,354	47,498	4,009	1,393	1,058	1,129	522	1,450			
372															
373	Office Supplies & Expenses		921												
374	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	
375	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	
376	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	
377	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	
378	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	
379	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	
380	Consumer Services		2 Customer	71,738	66,284	5,304	119	17	9	4	1	0	0	0	
381	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	
382	Corporate Management - O&M		4 Revenue	102,873	82,002	16,039	1,928	713	549	595	275	772			
383	Total Outside Services			174,611	148,286	21,343	2,047	730	558	599	276	772			
384															
385	Administrative Exp. Transferred - Credit		922												
386	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	
387	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	
388	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	
389	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	
390	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	
391	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	
392	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	
393	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	
394	Corporate Management - O&M		4 Revenue	(47)	(39)	(7)	(1)	0	0	0	0	0	0	0	
395	Total Administrative Exp. Transferred - Credit			(47)	(39)	(7)	(1)	0	0	0	0	0	0	0	
396															
397	Outside Services Employed		923												
398	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	
399	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	
400	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	
401	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	
402	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	
403	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	
404	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	
405	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	
406	Corporate Management - O&M		4 Revenue	54,885	43,750	8,557	1,029	380	293	317	147	412			
407	Total Outside Services Employed			54,885	43,750	8,557	1,029	380	293	317	147	412			
408															
409	Property Insurance		924												
410	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	
411	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	
412	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	
413	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	
414	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	
415	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	
416	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	
417	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	
418	Corporate Management - O&M		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	
419	Total Property Insurance			0	0	0	0	0	0	0	0	0	0	0	
420															

Exhibit (RMFA-1)
 Schedule 4
 Worksheet
 Clearing Account Billing and
 Payment
 Page 8

	A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	National Fuel Gas Distribution Corporation															
5	New York Division															
6	Cost of Service Study - Total Company															
7	Proposed Rates															
8	Twelve Months Ending December 31, 2008															
9	Billing and Payment Service															
10																
11																
12	CLEARING ACCOUNT FUNCTION	FERC	Classification	Total	SC.1	SC.3	TC.1.1	TC.2.0	TC.3.0	TC.4.0	TC.4.1	Cogen				
421	Injuries & Damages	925														
422	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
423	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
424	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
425	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
426	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
427	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
428	Consumer Services		2 Customer	47	44	3	0	0	0	0	0	0	0	0	0	0
429	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
430	Corporate Management - O&M		4 Revenue	48,201	38,422	7,515	903	334	257	279	129	362				
431	Total Injuries & Damages			48,248	38,466	7,518	903	334	257	279	129	362				
432																
433	Employee Pension & Benefits	926														
434	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
435	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
436	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
437	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
438	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
439	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
440	Consumer Services		2 Customer	275,360	254,423	20,358	457	66	32	16	6	2				
441	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
442	Corporate Management - O&M		4 Revenue	771,442	614,933	120,275	14,459	5,345	4,118	4,459	2,067	5,786				
443	Total Employee Pension & Benefits			1,046,802	869,356	140,633	14,916	5,411	4,150	4,475	2,073	5,788				
444																
445	Franchise Requirement	927														
446	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
447	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
448	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
449	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
450	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
451	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
452	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
453	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
454	Corporate Management - O&M		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
455	Total Franchise Requirement			0	0	0	0	0	0	0	0	0	0	0	0	0
456																
457	Regulatory Commission Expenses	928														
458	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
459	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
460	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
461	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
462	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
463	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
464	Consumer Services		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
465	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
466	Corporate Management - O&M		4 Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
467	Total Regulatory Expenses			0	0	0	0	0	0	0	0	0	0	0	0	0
468																
469	Miscellaneous General Expenses	930.2														
470	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
471	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
472	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
473	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
474	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
475	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
476	Consumer Services		2 Customer	500,214	462,177	36,983	831	120	59	29	11	4				
477	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
478	Corporate Management - O&M		4 Revenue	210,660	167,921	32,844	3,948	1,460	1,124	1,218	565	1,580				
479	Total Miscellaneous General Expenses			710,874	630,098	69,827	4,779	1,580	1,183	1,247	576	1,584				
480																

A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	National Fuel Gas Distribution Corporation														
5	New York Division														
6	Cost of Service Study - Total Company														
7	Proposed Rates														
8	Twelve Months Ending December 31, 2008														
9	Billing and Payment Service														
10															
11			FERC												
12	CLEARING ACCOUNT FUNCTION	Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen			
481	Rents	931													
482	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
483	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
484	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
485	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
486	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
487	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
488	Consumer Services		2 Customer	142,103	131,298	10,506	236	34	17	8	3	1	0	0	0
489	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
490	Corporate Management - O&M		4 Revenue	325	260	50	6	2	2	2	1	2	0	0	0
491	Total Rents			142,428	131,558	10,556	242	36	19	10	4	3	0	0	0
492															
493	Maintenance General Plant	932													
494	Corporate Management - Non O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
495	Corporate Management - O&M		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
496	Consumer Services		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
497	Operations, Engineering, & Mechanical		1 Demand	0	0	0	0	0	0	0	0	0	0	0	0
498	Corporate Management - Non O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
499	Corporate Management - O&M		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
500	Consumer Services		2 Customer	15,652	14,462	1,157	26	4	2	1	0	0	0	0	0
501	Operations, Engineering, & Mechanical		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
502	Corporate Management - O&M		4 Revenue	2,597	2,069	405	49	18	14	15	7	20	0	0	0
503	Total Maintenance General Plant			18,249	16,531	1,562	75	22	16	16	7	20	0	0	0
504															
505	Total Administrative & General														
506	Demand			0	0	0	0	0	0	0	0	0	0	0	0
507	Customer			1,240,498	1,146,174	91,714	2,060	297	147	71	26	9	0	0	0
508	Commodity			0	0	0	0	0	0	0	0	0	0	0	0
509	Revenue			1,383,965	1,103,186	215,773	25,939	9,589	7,387	8,001	3,708	10,382	0	0	0
510				2,624,463	2,249,360	307,487	27,999	9,886	7,534	8,072	3,734	10,391	0	0	0
511															
512	Misc. Other		2 Customer	0	0	0	0	0	0	0	0	0	0	0	0
513															
514	Summary O&M Expenses														
515	Demand			0	0	0	0	0	0	0	0	0	0	0	0
516	Customer			1,240,498	1,146,174	91,714	2,060	297	147	71	26	9	0	0	0
517	Commodity			0	0	0	0	0	0	0	0	0	0	0	0
518	Revenue			5,841,794	4,656,620	910,793	109,492	40,472	31,183	33,767	15,651	43,816	0	0	0
519	Total O&M Expenses			7,082,292	5,802,794	1,002,507	111,552	40,769	31,330	33,838	15,677	43,825	0	0	0
520															

Exhibit (RMFA-1)
 Schedule 4
 Workpaper
 Clearing Account Billing and
 Payment
 Page 10

	A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year			National Fuel Gas Distribution Corporation												
5	M.E./Customer Component			New York Division												
6	Peak			Cost of Service Study - Total Company												
7	Proposed Rates			Proposed Rates												
8				Twelve Months Ending December 31, 2008												
9				Billing and Payment Service												
10																
11				FERC												
12	CLEARING ACCOUNT FUNCTION			Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen		
521	Taxes Other Than Income															
522	Federal															
523	FICA															
524	Demand	1	Demand	0	0	0	0	0	0	0	0	0	0	0	0	
525	Customer	2	Customer	0	0	0	0	0	0	0	0	0	0	0	0	
526	Commodity	3	Commodity	0	0	0	0	0	0	0	0	0	0	0	0	
527	Revenue	4	Revenue	435,336	347,017	67,873	8,159	3,016	2,324	2,516	1,166	3,265				
528	Total FICA			435,336	347,017	67,873	8,159	3,016	2,324	2,516	1,166	3,265				
529	Unemployment Compensation															
530	Demand	1	Demand	0	0	0	0	0	0	0	0	0	0	0	0	
531	Customer	2	Customer	0	0	0	0	0	0	0	0	0	0	0	0	
532	Commodity	3	Commodity	0	0	0	0	0	0	0	0	0	0	0	0	
533	Revenue	4	Revenue	6,464	5,153	1,008	121	45	34	37	17	49				
534	Total Unemployment Compensation			6,464	5,153	1,008	121	45	34	37	17	49				
535	Total Federal			441,800	352,170	68,881	8,280	3,061	2,358	2,553	1,183	3,314				
536	New York															
537	Unemployment Insurance															
538	Demand	1	Demand	0	0	0	0	0	0	0	0	0	0	0	0	
539	Customer	2	Customer	0	0	0	0	0	0	0	0	0	0	0	0	
540	Commodity	3	Commodity	0	0	0	0	0	0	0	0	0	0	0	0	
541	Revenue	4	Revenue	14,171	11,295	2,210	266	98	76	82	38	106				
542	Total Unemployment Insurance			14,171	11,295	2,210	266	98	76	82	38	106				
543	Miscellaneous - Insurance Premium Tax															
544	Demand	1	Demand	0	0	0	0	0	0	0	0	0	0	0	0	
545	Customer	2	Customer	0	0	0	0	0	0	0	0	0	0	0	0	
546	Revenue	4	Revenue	0	0	0	0	0	0	0	0	0	0	0	0	
547	Total Miscellaneous - Insurance Premium Tax			0	0	0	0	0	0	0	0	0	0	0	0	
548	Property Tax															
549	Demand	1	Demand	0	0	0	0	0	0	0	0	0	0	0	0	
550	Customer	2	Customer	1,040	961	77	2	0	0	0	0	0	0	0	0	
551	Commodity	3	Commodity	0	0	0	0	0	0	0	0	0	0	0	0	
552	Revenue	4	Revenue	0	0	0	0	0	0	0	0	0	0	0	0	
553	Total Property Tax			1,040	961	77	2	0	0	0	0	0	0	0	0	
554	Sales Tax Company Use															
555	Demand	1	Demand	0	0	0	0	0	0	0	0	0	0	0	0	
556	Customer	2	Customer	0	0	0	0	0	0	0	0	0	0	0	0	
557	Revenue	4	Revenue	0	0	0	0	0	0	0	0	0	0	0	0	
558	Total Sales Tax Company Use			0	0	0	0	0	0	0	0	0	0	0	0	
559	Total New York			15,211	12,256	2,287	268	98	76	82	38	106				
560	Summary of Taxes Other Than Income															
561	Demand			0	0	0	0	0	0	0	0	0	0	0	0	
562	Customer			1,040	961	77	2	0	0	0	0	0	0	0	0	
563	Commodity			0	0	0	0	0	0	0	0	0	0	0	0	
564	Revenue			455,971	363,465	71,091	8,546	3,159	2,434	2,635	1,221	3,420				
565	Total Taxes Other Than Income			457,011	364,426	71,168	8,548	3,159	2,434	2,635	1,221	3,420				
566																

A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year											National Fuel Gas Distribution Corporation			
5	M.E./Customer Component											New York Division			
6	Peak											Cost of Service Study - Total Company			
7	Proposed Rates											Proposed Rates			
8												Twelve Months Ending December 31, 2008			
9												Billing and Payment Service			
10															
11			FERC												
12	CLEARING ACCOUNT FUNCTION			Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen	
567	Federal/State Income Tax			409		0	0	0	0	0	0	0	0	0	
568	Operating Revenue					0	0	0	0	0	0	0	0	0	
569	Operating Deductions														
570	O&M Expenses			401, 402		7,082,292	5,802,794	1,002,507	111,552	40,769	31,330	33,838	15,677	43,825	
571	Depreciation Expense			403		177,845	164,323	13,149	295	42	21	10	4	1	
572	Taxes Other Than Income			408		457,011	364,426	71,168	8,548	3,159	2,434	2,635	1,221	3,420	
573	Negative Net Salvage					0	0	0	0	0	0	0	0	0	
574	Total Operating Deductions					7,717,148	6,331,543	1,086,824	120,395	43,970	33,785	36,483	16,902	47,246	
575	Operating Income Before Income Taxes					(7,717,148)	(6,331,543)	(1,086,824)	(120,395)	(43,970)	(33,785)	(36,483)	(16,902)	(47,246)	
576	Adjustments for Tax Purposes														
577	Interest Charges					185,198	151,353	26,465	2,969	1,087	835	902	418	1,169	
578	Cost of Retiring Property					2,257	2,086	167	4	0	0	0	0	0	
579	Additional State Income Tax Depr.					11,597	10,716	858	19	3	1	0	0	0	
580	Meals/Entertainment					130,402	103,947	20,331	2,444	903	696	754	349	978	
581	Contributions in Aid of Construction					0	0	0	0	0	0	0	0	0	
582	Bad Debts - Net					0	0	0	0	0	0	0	0	0	
583	Capitalized Overheads					(372,932)	(297,271)	(58,144)	(6,990)	(2,584)	(1,991)	(2,156)	(999)	(2,797)	
584	Total Adjustments for Tax Purposes					(43,478)	(29,169)	(10,323)	(1,554)	(591)	(459)	(500)	(232)	(650)	
585	New York Taxable Income					(7,673,670)	(6,302,374)	(1,076,501)	(118,841)	(43,379)	(33,326)	(35,983)	(16,670)	(46,596)	
586	Total State Income Tax @			7.50%		(575,525)	(472,678)	(80,738)	(8,913)	(3,253)	(2,499)	(2,699)	(1,250)	(3,495)	
587	FIT Adjustments					(36,900)	(34,095)	(2,728)	(61)	(9)	(4)	(2)	(1)	0	
588	Federal Taxable Income					(7,061,245)	(5,795,601)	(993,035)	(109,867)	(40,117)	(30,823)	(33,282)	(15,419)	(43,101)	
589	Total Federal Income Tax @			35.00%		(2,471,436)	(2,028,461)	(347,562)	(38,453)	(14,041)	(10,788)	(11,649)	(5,397)	(15,085)	
590	Other Tax Adjustment					0	0	0	0	0	0	0	0	0	
591	Investment Tax Credit					0	0	0	0	0	0	0	0	0	
592	Deferred Income Taxes - Liberalized Depr.					(665)	(615)	(49)	(1)	0	0	0	0	0	
593															

A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year		National Fuel Gas Distribution Corporation												
5	M.E./Customer Component		New York Division												
6	Peak		Cost of Service Study - Total Company												
7	Proposed Rates		Proposed Rates												
8			Twelve Months Ending December 31, 2008												
9			Billing and Payment Service												
10															
11			FERC												
12	CLEARING ACCOUNT FUNCTION	Accounts	Classification	Total	SC1	SC3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cogen			
594	Summary														
595	Utility Operating Income														
596	Total Operating Revenue														
597	Operating Income Deductions														
598	O&M Expenses														
599	Demand														
600	Customer														
601	Commodity														
602	Revenue														
603	Total O&M Expense														
604	Depreciation Expense														
605	Demand														
606	Customer														
607	Commodity														
608	Revenue														
609	Total Depreciation Expense														
610	Negative Net Salvage														
611	Taxes Other Than Income														
612	Demand														
613	Customer														
614	Commodity														
615	Revenue														
616	Total Taxes Other Than Income														
617	Federal/State Income Taxes														
618	Investment Tax Credit														
619	Deferred Income Taxes - Liberalized Depr.														
620	Total Operating Revenue Deductions														
621	Utility Operating Income														
622	Rate Base														
623	Gas Plant In Service														
624	Demand														
625	Customer														
626	Commodity														
627	Revenue														
628	Total Gas Plant In Service														
629	Accumulated Reserve for Depreciation														
630	Demand														
631	Customer														
632	Commodity														
633	Revenue														
634	Total Reserve for Depreciation														
635	Net Plant														

A	B	C	D	E	F	G	BB	BD	BE	BF	BG	BH	BI	BJ	BK
4	Rate Year														
5	M.E./Customer Component														
6	Peak														
7	Proposed Rates														
8															
9															
10															
11															
12	CLEARING ACCOUNT FUNCTION														
			FERC												
			Accounts	Classification	Total	SC 1	SC 3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cosen		
636	Working Capital														
637					0	0	0	0	0	0	0	0	0	0	0
638					153,881	141,996	11,362	255	37	18	9	3	1		
639					0	0	0	0	0	0	0	0	0	0	0
640					723,719	578,892	112,835	13,565	5,014	3,863	4,183	1,939	5,428		
641					877,400	718,888	124,197	13,820	5,051	3,881	4,192	1,942	5,429		
642	Other														
643	Deferred Income Taxes														
644					0	0	0	0	0	0	0	0	0	0	0
645					(3,652)	(3,375)	(270)	(6)	(1)	0	0	0	0	0	0
646					0	0	0	0	0	0	0	0	0	0	0
647					0	0	0	0	0	0	0	0	0	0	0
648					(3,652)	(3,375)	(270)	(6)	(1)	0	0	0	0	0	0
649	Deferred Income Taxes - ITC														
650					0	0	0	0	0	0	0	0	0	0	0
651					(104)	(96)	(8)	0	0	0	0	0	0	0	0
652					0	0	0	0	0	0	0	0	0	0	0
653					0	0	0	0	0	0	0	0	0	0	0
654					(104)	(96)	(8)	0	0	0	0	0	0	0	0
655	Deferred NY PSC Assessment														
656					0	0	0	0	0	0	0	0	0	0	0
657					0	0	0	0	0	0	0	0	0	0	0
658					0	0	0	0	0	0	0	0	0	0	0
659					0	0	0	0	0	0	0	0	0	0	0
660	Deferred RD&D														
661					0	0	0	0	0	0	0	0	0	0	0
662	Deferred Site Remediation Costs														
663					0	0	0	0	0	0	0	0	0	0	0
664					0	0	0	0	0	0	0	0	0	0	0
665	TRA Impacts - Uncollectibles														
666	Elimination of Reorganization Costs per C27934														
667	Internal Pension Reserve														
668					0	0	0	0	0	0	0	0	0	0	0
669					0	0	0	0	0	0	0	0	0	0	0
670					0	0	0	0	0	0	0	0	0	0	0
671					4,297,668	3,425,766	670,049	80,551	29,774	22,941	24,840	11,514	32,233		
672					4,297,668	3,425,766	670,049	80,551	29,774	22,941	24,840	11,514	32,233		
673	Internal Pension Reserve														
674					0	0	0	0	0	0	0	0	0	0	0
675					3,949	3,649	292	7	1	0	0	0	0	0	0
676					0	0	0	0	0	0	0	0	0	0	0
677					20,936	16,688	3,264	393	145	112	121	56	157		
678					24,885	20,337	3,556	400	146	112	121	56	157		
679					5,993,380	4,898,086	856,463	96,089	35,161	27,028	29,198	13,529	37,826		
680	Net Rate Base														
681					-77.9100%	-78.1900%	-76.8800%	-76.0000%	-75.8700%	-75.8400%	-75.8100%	-75.8000%	-75.7800%		
682					1.000000	1.003594	0.986780	0.975485	0.973816	0.973431	0.973046	0.972917	0.972681		
683	Unitized Rate of Return														
684	END CLEARING ACCOUNT FUNCTION														

	A	B	C	D	E	F	G	H	I	J	K
1											
2											
3											
4											
5											
6											
7											
8	Rate Year										
9	M.E./Customer Component										
10	Peak										
11	Current Rates										
12											
13											
14											
15											
16	Factor										
17	#										
18	Description										
19		Total	SC1	SC3	TC1.1	TC2.0	TC3.0	TC4.0	TC4.1	Costs	
20	1 Annual Throughput (Bbl/d)	100.0000%	52.4920%	16.4613%	7.8157%	4.0147%	3.9869%	10.8927%	2.8940%	1.8427%	
21		94,543,348	49,828,712	15,563,411	7,200,305	3,785,693	3,769,449	10,298,528	2,736,137	1,553,111	
22	2 Peak (MWh)	100.0000%	59.0807%	18.4215%	7.1001%	3.4101%	2.8257%	4.8000%	2.6440%	1.8101%	
23		857,534	506,668	157,671	80,886	29,243	22,518	41,199	22,881	16,380	
24	3 Average Annual Customers	100.0000%	92.3962%	7.3934%	0.1891%	0.0239%	0.0117%	0.0057%	0.0022%	0.0008%	
25		506,388	467,862	37,439	841	121	59	29	11	4	
26	4 Average Annual Customers (Excluding Industrial)	100.0000%	92.3990%	7.3938%	0.1681%	0.0239%	0.0117%	0.0057%	0.0000%	0.0000%	
27		506,371	467,882	37,439	841	121	59	29	0	0	
28	5 Historic Service Line Investment (\$000)	100.0000%	80.5830%	8.2174%	0.7222%	0.2087%	0.1193%	0.0977%	0.0445%	0.0272%	
29		335,429,414	303,775,130	27,563,674	2,422,316	699,941	400,220	327,802	149,185	91,146	
30	6 Historic Meter Investment (\$000)	100.0000%	53.3182%	18.8383%	9.9804%	8.3089%	5.8821%	2.0665%	1.5888%	0.0287%	
31		14,335,119	7,643,216	2,700,498	1,427,841	1,190,768	843,207	206,253	229,168	4,120	
32	7 SC1, SC3, TC1.1 Meter Investment	100.0000%	84.9295%	22.9409%	12.1298%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	
33		11,771,555	7,643,216	2,700,498	1,427,841	0	0	0	0	0	
34	8 Historic Industrial M&R Station Equipment (\$000)	100.0000%	0.0000%	0.0000%	53.1893%	20.6807%	12.6837%	9.2436%	3.4366%	0.6081%	
35		16,887,488	0	0	8,982,334	3,822,850	2,138,585	1,561,012	580,357	102,347	
36	9 Mains - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	
37		0	0	0	0	0	0	0	0	0	
38	10 Mains - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	
39		0	0	0	0	0	0	0	0	0	
40	11 Distribution Plant Excluding Other - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	
41		0	0	0	0	0	0	0	0	0	
42	12 Distribution Plant Excluding Other - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	
43		0	0	0	0	0	0	0	0	0	
44	13 Production, Trans., Distr. Plant - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	
45		0	0	0	0	0	0	0	0	0	
46	14 Production, Trans., Distr. Plant - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	
47		0	0	0	0	0	0	0	0	0	
48	15 Mains & Services - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	
49		0	0	0	0	0	0	0	0	0	
50	16 Mains & Services - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	
51		0	0	0	0	0	0	0	0	0	
52	17 Meters & House Regulators - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	
53		0	0	0	0	0	0	0	0	0	
54	18 Distribution Plant - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	
55		0	0	0	0	0	0	0	0	0	
56	19 Distribution Labor w/o Other, Supervision - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	
57		0	0	0	0	0	0	0	0	0	
58	20 Distribution Labor w/o Other, Supervision - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	
59		0	0	0	0	0	0	0	0	0	
60	21 Historical Number of Meters	100.0000%	92.1575%	6.9864%	0.5844%	0.1824%	0.0503%	0.0180%	0.6133%	0.0017%	
61		540,081	497,728	37,732	3,156	985	304	97	72	9	
62	22 Customer Service Programs - Labor	100.0000%	21.1207%	38.5934%	0.8669%	0.1247%	22.5085%	11.0834%	4.1965%	1.5299%	
63		1,875,580	392,770	808,081	13,858	1,965	354,835	174,311	69,119	24,041	

	A	B	C	D	E	F	G	H	I	J	K
1											
2											
3											
4											
5											
6											
7	Rate Year										
8	M.E./Customer Component										
9	Peak										
10	Current Rates										
11											
12											
13											
14											
15											
16	Factor										
17	#	Description	Total	SG1	SG3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Cozen
83		23 Customer Service Programs - O&M	100.0000%	40.8880%	29.5378%	0.6634%	0.0955%	16.5174%	8.1187%	3.0795%	1.1190%
84			2,844,307	1,162,408	840,141	18,870	2,717	469,808	230,922	87,591	31,852
85											
86		24 Average Annual Transportation Customers	100.0000%	83.1732%	18.0682%	1.3900%	0.2000%	0.0975%	0.0479%	0.0182%	0.0050%
87			60,504	48,508	10,932	841	121	59	29	11	3
88											
89		25 Distribution O&M w/o Other, Supervision, Rent - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
90			0	0	0	0	0	0	0	0	0
91											
92		26 Distribution O&M w/o Other, Supervision, Rent - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
93			0	0	0	0	0	0	0	0	0
94											
95		27 Uncollectibles (Write-Offs) Delivery and Billing	100.0000%	96.9413%	2.6598%	0.0842%	0.0692%	0.0719%	0.0353%	0.0134%	0.0049%
96			22,831,116	22,132,755	652,921	14,868	2,110	16,420	8,070	3,061	1,113
97											
98		28 Labor - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
99			0	0	0	0	0	0	0	0	0
100											
101		29 Labor - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
102			0	0	0	0	0	0	0	0	0
103											
104		30 Labor - Commodity	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
105			0	0	0	0	0	0	0	0	0
106											
107		31 Labor - Revenue	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
108			0	0	0	0	0	0	0	0	0
109											
110		32 O&M + Other Taxes - Demand	100.0000%	82.0755%	14.9811%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.9434%
111			106	87	18	0	0	0	0	0	1
112											
113		33 O&M + Other Taxes - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
114			0	0	0	0	0	0	0	0	0
115											
116		34 O&M + Other Taxes - Commodity	100.0000%	82.1042%	16.7821%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.1137%
117			513,648,469	421,725,436	98,206,477	0	0	0	0	0	5,720,556
118											
119		35 O&M + Other Taxes - Revenue	100.0000%	97.1298%	2.8553%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0049%
120			18,161,456	15,717,015	463,648	0	0	0	0	0	793
121											
122		36 Regulatory Assessment Expense - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
123			0	0	0	0	0	0	0	0	0
124											
125		37 Other Insurance - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
126			0	0	0	0	0	0	0	0	0
127											
128		38 Misc. General Expense - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
129			0	0	0	0	0	0	0	0	0
130											
131		39 Regulatory Assessment Expense - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
132			0	0	0	0	0	0	0	0	0
133											
134		40 Regulatory Assessment Expense - Revenue	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
135			0	0	0	0	0	0	0	0	0
136											
137		41 Other Insurance - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
138			0	0	0	0	0	0	0	0	0
139											
140		42 Other Insurance - Revenue	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
141			0	0	0	0	0	0	0	0	0
142											
143		43 Misc. General Expense - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
144			0	0	0	0	0	0	0	0	0
145											
146		44 Misc. General Expense - Revenue	100.0000%	97.1297%	2.8554%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0049%
147			244,984	237,952	7,020	0	0	0	0	0	12
148											

	A	B	C	D	E	F	G	H	I	J	K
1											
2											
3											
4											
5											
6											
7	Rate Year										
8	M.E./Customer Component										
9	Peak										
10	Current Rates										
11											
12											
13											
14											
15											
16											
17	Factor #	Description	Total	SC1	SC3	TC 1.1	TC2.0	TC 3.0	TC 4.0	TC 4.1	Cogen
149											
150	45	Meters & Services Plant	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
151			0	0	0	0	0	0	0	0	0
152	46	M&R Station Equip & House Regulators Plant	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
153			0	0	0	0	0	0	0	0	0
154	47	Gas Storage Inventory	100.0000%	83.2082%	16.4409%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.3509%
155			36,142,201	30,073,256	5,942,121	0	0	0	0	0	126,824
156	48	M&S Working Capital	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
157			0	0	0	0	0	0	0	0	0
158	49	Plant - Demand	100.0000%	81.9277%	16.7456%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.3267%
159			94,443	77,375	15,815	0	0	0	0	0	1,253
160	50	Plant - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
161			0	0	0	0	0	0	0	0	0
162	51	Customer Security Deposits - Historical	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
163			0	0	0	0	0	0	0	0	0
164	52	Depreciation Expense	100.0000%	81.8290%	16.7441%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.3269%
165			24,116	19,758	4,038	0	0	0	0	0	320
166	53	Labor Expense	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
167			0	0	0	0	0	0	0	0	0
168	54	Federal Income Tax	99.9999%	203.0576%	-94.4166%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	-8.6411%
169			(152,793)	(310,258)	144,262	0	0	0	0	0	13,203
170	55	Annual Sales Volumes	100.0000%	81.9273%	16.7458%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.3269%
171			53,375,178	43,728,817	8,938,123	0	0	0	0	0	708,238
172	56	Peak Day w/o Cogen	100.0000%	60.2373%	18.7803%	7.2384%	3.4765%	2.6788%	4.8943%	2.6964%	0.0000%
173			841,154	506,688	157,971	60,886	29,243	22,516	41,169	22,661	0
174	57	Purchase Gas Expense - Supply	100.0000%	82.1044%	16.7821%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.1135%
175			513,129,674	421,302,227	86,113,721	0	0	0	0	0	5,713,726
176	58	Sales Promotion Programs	100.0000%	97.1861%	2.2341%	0.0500%	0.0071%	0.2996%	0.1473%	0.0558%	0.0200%
177			279,751	271,679	6,250	140	20	838	412	156	56
178	59	Total Revenues	100.0000%	79.2746%	16.3467%	1.6784%	0.6213%	0.4858%	0.5567%	0.2386%	0.7979%
179			806,545,568	639,385,507	131,843,518	13,537,339	5,011,329	3,917,930	4,489,652	1,924,642	6,435,651
180	60	Late Payment Charge	100.0000%	79.2746%	16.3467%	1.6784%	0.6213%	0.4858%	0.5567%	0.2386%	0.7979%
181			8,810,696	5,399,150	1,113,324	114,313	42,317	33,084	37,912	18,252	54,344
182	61	O&M Excluding Purchase Gas, A&G Exp. - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
183			0	0	0	0	0	0	0	0	0
184	62	O&M Excluding Purchase Gas, A&G Exp. - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
185			0	0	0	0	0	0	0	0	0
186	63	O&M Excluding Purchase Gas, A&G Exp. - Revenue	100.0000%	97.1268%	2.8653%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0049%
187			14,571,933	14,153,680	417,530	0	0	0	0	0	714
188	64	Production, Transmission, Distribution, General Plant - Demand	100.0000%	81.9277%	16.7456%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.3267%
189			94,443	77,375	15,815	0	0	0	0	0	1,253
190	65	Production, Transmission, Distribution, General Plant - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
191			0	0	0	0	0	0	0	0	0
192	66	Production, Transmission, Distribution, General Plant - Commodity	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
193			0	0	0	0	0	0	0	0	0
194											
195											
196											
197											
198											
199											
200											
201											
202											
203											
204											
205											
206											
207											
208											
209											
210											
211											
212											
213											
214											

	A	B	C	D	E	F	G	H	I	J	K
1											
2											
3											
4											
5											
6											
7											
8	Rate Year										
9	M.E./Customer Component										
10	Peak										
11	Current Rates										
12											
13											
14											
15											
16											
17	Factor										
18	#	Description	Total	SC1	SC3	IC 1.1	IC2.0	IC 3.0	IC 4.0	IC 4.1	Open
215											
216	67	Production, Transmission, Distribution, General Plant - Revenue	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
217			0	0	0	0	0	0	0	0	0
218											
219	68	Cogen Allocation	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
220			1	0	0	0	0	0	0	0	1
221											
222	69	Plant - Commodity	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
223			0	0	0	0	0	0	0	0	0
224											
225	70	Plant - Revenue	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
226			0	0	0	0	0	0	0	0	0
227											
228	71	Net Plant	100.0000%	81.9278%	18.7450%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.3272%
229			75,951	62,225	12,718	0	0	0	0	0	1,008
230											
231	72	Net Rate Base	100.0000%	98.1434%	3.7860%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.9938%
232			2,185,341	2,081,833	81,547	0	0	0	0	0	1,961
233											
234	73	Rate Base Excluding EBCAP - Demand	100.0000%	81.9275%	16.7452%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.3273%
235			75,568	61,911	12,654	0	0	0	0	0	1,003
236											
237	74	Rate Base Excluding EBCAP - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
238			0	0	0	0	0	0	0	0	0
239											
240	75	Rate Base Excluding EBCAP - Commodity	100.0000%	43.1368%	56.0685%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.7604%
241			122,627	52,890	68,730	0	0	0	0	0	957
242											
243	76	Rate Base Excluding EBCAP - Revenue	100.0000%	87.1268%	2.8653%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0049%
244			2,022,683	1,964,626	57,958	0	0	0	0	0	99
245											
246	77	Billing Function Revenues	100.0000%	63.7406%	6.1209%	0.0860%	0.0160%	0.0113%	0.0056%	0.0021%	0.0000%
247			11,491,462	10,772,174	704,764	10,116	2,220	1,286	672	240	0
248											
249	78	Peak Day Remaining Meters	100.0000%	65.1853%	20.3220%	7.8330%	3.7821%	2.8967%	0.0000%	0.0000%	0.0000%
250			777,304	506,688	157,971	60,886	29,243	22,516	0	0	0
251											
252	79	Peak Day Remaining Meters and >4" allocator allocator 78 + 56	100.0000%	62.8136%	18.5212%	7.5240%	3.8137%	2.7824%	2.5437%	1.4014%	0.0000%
253			1,618,458	1,013,376	315,942	121,772	58,486	45,032	41,169	22,681	0
254											
255	80	Supply Function Revenues	100.0000%	82.4574%	16.4542%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.0694%
256			524,943,587	432,854,334	86,375,507	0	0	0	0	0	5,713,728
257											
258	81	Delivery Function Revenues	100.0000%	71.8135%	16.6536%	5.1008%	1.6220%	1.5028%	1.7221%	0.7385%	0.2565%
259			298,062,891	185,345,795	43,498,388	13,397,034	4,960,525	3,878,740	4,444,550	1,905,942	661,889
260											
261	82	Purchase Gas Expense - Delivery	100.0000%	59.2209%	18.5715%	8.5920%	3.6564%	3.2919%	4.0297%	2.6372%	-0.0116%
262			15,690,381	9,291,094	2,913,937	1,346,114	574,023	518,507	632,283	413,766	(253)
263											
264	83	Uncollectibles - Supply	100.0000%	97.1268%	2.8653%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0049%
265			22,788,789	22,132,755	652,921	0	0	0	0	0	1,113
266											

	A	B	C	D	E	F	G	H	I	J	K
1											
2											
3											
4											
5											
6											
7	Rate Year										
8	M.E./Customer Component										
9	Peak										
10	Current Rates										
11											
12											
13											
14											
15											
16	Factor										
17	E	Description	Total	SC1	SC3	IC1.1	IC2.0	IC3.0	IC4.0	IC4.1	Cost88
18											
19	1	Annual Throughput (MMcf)	100.0000%	52.4920%	16.4613%	7.8157%	4.0147%	3.9889%	10.8927%	2.8640%	1,642.7%
20			94,545,346	49,628,712	15,563,411	7,200,305	3,795,693	3,769,449	10,296,528	2,736,137	1,553,111
21											
22	2	Peak (MMcf)	100.0000%	59.0867%	18.4215%	7.1901%	3.4101%	2.8257%	4.8009%	2.6449%	1,910.1%
23			857,534	506,668	157,971	60,688	29,243	22,516	41,169	22,881	16,360
24											
25	3	Average Annual Customers	100.0000%	92.3992%	7.9834%	0.1681%	0.0239%	0.0117%	0.0057%	0.0022%	0.0008%
26			506,336	467,862	37,439	841	121	59	29	11	4
27											
28	4	Average Annual Customers (Excluding Industrial)	100.0000%	92.3990%	7.9336%	0.1681%	0.0239%	0.0117%	0.0057%	0.0000%	0.0000%
29			506,371	467,862	37,439	841	121	59	29	0	0
30											
31	5	Historic Service Line Investment (\$000)	100.0000%	90.5630%	8.2174%	0.7222%	0.2087%	0.1193%	0.0977%	0.0445%	0.0272%
32			335,429,414	303,775,130	27,563,874	2,422,318	699,941	400,220	327,602	149,185	91,146
33											
34	6	Historic Meter Investment (\$000)	100.0000%	53.3182%	18.8383%	9.9654%	8.3069%	5.6821%	2.0666%	1.5689%	0.0287%
35			14,335,119	7,643,216	2,700,498	1,427,841	1,190,798	843,207	296,253	228,185	4,120
36											
37	7	SC1, SC3, TC1.1 Meter Investment	100.0000%	64.8295%	22.6406%	12.1296%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
38			11,771,555	7,643,216	2,700,498	1,427,841	0	0	0	0	0
39											
40	8	Historical Industrial M&R Station Equipment (\$000)	100.0000%	0.0000%	0.0000%	53.1893%	20.8607%	12.6637%	9.3436%	3.4365%	8.6016%
41			16,897,488	0	0	8,982,334	3,622,850	2,138,548	1,861,012	580,357	102,347
42											
43	9	Mains - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
44			0	0	0	0	0	0	0	0	0
45											
46	10	Mains - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
47			0	0	0	0	0	0	0	0	0
48											
49	11	Distribution Plant Excluding Other - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
50			0	0	0	0	0	0	0	0	0
51											
52	12	Distribution Plant Excluding Other - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
53			0	0	0	0	0	0	0	0	0
54											
55	13	Production, Trans., Distr. Plant - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
56			0	0	0	0	0	0	0	0	0
57											
58	14	Production, Trans., Distr. Plant - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
59			0	0	0	0	0	0	0	0	0
60											
61	15	Mains & Services - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
62			0	0	0	0	0	0	0	0	0
63											
64	16	Mains & Services - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
65			0	0	0	0	0	0	0	0	0
66											
67	17	Meters & House Regulators - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
68			0	0	0	0	0	0	0	0	0
69											
70	18	Distribution Plant - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
71			0	0	0	0	0	0	0	0	0
72											
73	19	Distribution Labor w/o Other, Supervision - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
74			0	0	0	0	0	0	0	0	0
75											
76	20	Distribution Labor w/o Other, Supervision - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
77			0	0	0	0	0	0	0	0	0
78											
79	21	Historical Number of Meters	100.0000%	92.1575%	6.9884%	0.5844%	0.1624%	0.0583%	0.0180%	0.0133%	0.0017%
80			540,081	497,720	37,732	3,158	985	304	97	72	9
81											
82	22	Customer Service Programs - Labor	100.0000%	21.1207%	38.5934%	0.8669%	0.1247%	22.5066%	11.0634%	4.1965%	1.5259%
			1,575,560	332,770	609,061	13,658	1,665	354,635	174,311	69,119	24,041

	A	B	C	D	E	F	G	H	I	J	K
1											
2											
3											
4											
5											
6											
7	Rate Year										
8	M.E./Customer Component										
9	Peak										
10	Current Rates										
11											
12											
13											
14											
15											
16											
17	Factor	Description	Total	SG1	SG2	TC 1.1	TC2.0	TC 3.0	TC 4.0	TC 4.1	Genen
18											
19											
20											
21											
22											
23		23 Customer Service Programs - O&M	100.0000%	40.8880%	29.5376%	0.8634%	0.0655%	16.5174%	8.1187%	3.0795%	1.1199%
24			2,844,307	1,182,408	840,141	18,870	2,717	469,806	230,922	87,591	31,852
25											
26		24 Average Annual Transportation Customers	100.0000%	80.1732%	18.0822%	1.3920%	0.2000%	0.0975%	0.0479%	0.0182%	0.0050%
27			60,504	48,508	10,932	841	121	59	29	11	3
28											
29		25 Distribution O&M w/o Other, Supervision, Rare - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
30			0	0	0	0	0	0	0	0	0
31											
32		26 Distribution O&M w/o Other, Supervision, Rare - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
33			0	0	0	0	0	0	0	0	0
34											
35		27 Uncollectibles (Write-Offs) Delivery and Billing	100.0000%	96.9413%	2.8588%	0.0642%	0.0092%	0.0719%	0.0353%	0.0134%	0.0043%
36			22,831,116	22,132,755	652,021	14,668	2,110	16,420	6,070	3,061	1,113
37											
38		28 Labor - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
39			0	0	0	0	0	0	0	0	0
40											
41		29 Labor - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
42			0	0	0	0	0	0	0	0	0
43											
44		30 Labor - Commodity	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
45			0	0	0	0	0	0	0	0	0
46											
47		31 Labor - Revenue	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
48			0	0	0	0	0	0	0	0	0
49											
50		32 O&M + Other Taxes - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
51			0	0	0	0	0	0	0	0	0
52											
53		33 O&M + Other Taxes - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
54			0	0	0	0	0	0	0	0	0
55											
56		34 O&M + Other Taxes - Commodity	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
57			0	0	0	0	0	0	0	0	0
58											
59		35 O&M + Other Taxes - Revenue	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
60			0	0	0	0	0	0	0	0	0
61											
62		36 Regulatory Assessment Expense - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
63			0	0	0	0	0	0	0	0	0
64											
65		37 Other Insurance - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
66			0	0	0	0	0	0	0	0	0
67											
68		38 Misc. General Expense - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
69			0	0	0	0	0	0	0	0	0
70											
71		39 Regulatory Assessment Expense - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
72			0	0	0	0	0	0	0	0	0
73											
74		40 Regulatory Assessment Expense - Revenue	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
75			0	0	0	0	0	0	0	0	0
76											
77		41 Other Insurance - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
78			0	0	0	0	0	0	0	0	0
79											
80		42 Other Insurance - Revenue	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
81			0	0	0	0	0	0	0	0	0
82											
83		43 Misc. General Expense - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
84			0	0	0	0	0	0	0	0	0
85											
86		44 Misc. General Expense - Revenue	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
87			0	0	0	0	0	0	0	0	0
88											

	A	B	C	D	E	F	G	H	I	J	K
1											
2											
3											
4											
5											
6											
7	Rate Year										
8	M.E./Customer Component										
9	Peak										
10	Current Rates										
11											
12											
13											
14											
15											
16											
17	Factor										
18	#	Description	Total	SC1	SC3	IC1.1	IC2.0	IC3.0	IC4.0	IC4.1	Cogen
149											
150	45	Meters & Services Plant	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
151			0	0	0	0	0	0	0	0	0
152											
153	46	M&R Station Equip & House Regulators Plant	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
154			0	0	0	0	0	0	0	0	0
155											
156	47	Gas Storage Inventory	100.0000%	83.2032%	16.4409%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.3509%
157			36,142,201	30,073,256	5,042,121	0	0	0	0	0	126,624
158											
159	48	M&S Working Capital	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
160			0	0	0	0	0	0	0	0	0
161											
162	49	Plant - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
163			0	0	0	0	0	0	0	0	0
164											
165	50	Plant - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
166			0	0	0	0	0	0	0	0	0
167											
168	51	Customer Security Deposits - Historical	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
169			0	0	0	0	0	0	0	0	0
170											
171	52	Depreciation Expense	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
172			0	0	0	0	0	0	0	0	0
173											
174	53	Labor Expense - Total	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
175			0	0	0	0	0	0	0	0	0
176											
177	54	Federal Income Tax	100.0000%	83.2030%	16.4410%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.3510%
178			275,780	229,471	45,341	0	0	0	0	0	868
179											
180	55	Annual Sales Volumes	100.0000%	81.9273%	16.7458%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.3269%
181			53,375,178	43,728,917	8,936,123	0	0	0	0	0	708,238
182											
183	56	Peak Day w/o Cogen	100.0000%	60.2373%	18.7803%	7.2384%	3.4785%	2.8788%	4.8943%	2.6994%	0.0000%
184			841,154	508,658	157,971	60,888	29,243	22,516	41,169	22,581	0
185											
186	57	Purchase Gas Expense - Supply	100.0000%	82.1044%	18.7821%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.1135%
187			513,129,674	421,302,227	86,113,721	0	0	0	0	0	5,713,728
188											
189	58	Sales Promotion Programs	100.0000%	97.1881%	2.2341%	0.0500%	0.0071%	0.2096%	0.1473%	0.0558%	0.0200%
190			279,751	271,879	6,250	140	20	838	412	158	56
191											
192	59	Total Revenues	100.0000%	79.2746%	16.3467%	1.8744%	0.8213%	0.4856%	0.5567%	0.2386%	0.7979%
193			806,545,568	639,385,507	131,843,518	13,537,339	5,011,329	3,917,939	4,489,652	1,924,842	6,435,651
194											
195	60	Lata Payment Charge	100.0000%	79.2746%	16.3467%	1.8744%	0.8213%	0.4856%	0.5567%	0.2386%	0.7979%
196			6,810,696	5,399,150	1,113,324	114,313	42,317	33,084	37,912	16,252	54,344
197											
198	81	O&M Excluding Purchase Gas, A&G Exp. - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
199			0	0	0	0	0	0	0	0	0
200											
201	82	O&M Excluding Purchase Gas, A&G Exp. - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
202			0	0	0	0	0	0	0	0	0
203											
204	83	O&M Excluding Purchase Gas, A&G Exp. - Revenue	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
205			0	0	0	0	0	0	0	0	0
206											
207	84	Production, Transmission, Distribution, General Plant - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
208			0	0	0	0	0	0	0	0	0
209											
210	85	Production, Transmission, Distribution, General Plant - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
211			0	0	0	0	0	0	0	0	0
212											
213	86	Production, Transmission, Distribution, General Plant - Commodity	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
214			0	0	0	0	0	0	0	0	0

	A	B	C	D	E	F	G	H	I	J	K
1											
2											
3											
4											
5											
6											
7	Rate Year										
8	M,E_Customer Component										
9	Peak										
10	Current Rates										
11											
12											
13											
14											
15											
16											
17	Factor	Description	Total	SG1	SG2	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Capex
18											
19											
20											
21											
22											
23											
24											
25											
26											
27											
28											
29											
30											
31											
32											
33											
34											
35											
36											
37											
38											
39											
40											
41											
42											
43											
44											
45											
46											
47											
48											
49											
50											
51											
52											
53											
54											
55											
56											
57											
58											
59											
60											
61											
62											
63											
64											
65											
66											
67											
68											
69											
70											
71											
72											
73											
74											
75											
76											
77											
78											
79											
80											
81											
82											
83											
84											
85											
86											
87											
88											
89											
90											
91											
92											
93											
94											
95											
96											
97											
98											
99											
100											
101											
102											
103											
104											
105											
106											
107											
108											
109											
110											
111											
112											
113											
114											
115											
116											
117											
118											
119											
120											
121											
122											
123											
124											
125											
126											
127											
128											
129											
130											
131											
132											
133											
134											
135											
136											
137											
138											
139											
140											
141											
142											
143											
144											
145											
146											
147											
148											
149											
150											
151											
152											
153											
154											
155											
156											
157											
158											
159											
160											
161											
162											
163											
164											
165											
166											
167											
168											
169											
170											
171											
172											
173											
174											
175											
176											
177											
178											
179											
180											
181											
182											
183											
184											
185											
186											
187											
188											
189											
190											
191											
192											
193											
194											
195											
196											
197											
198											
199											
200											

	A	B	C	D	E	F	G	H	I	J	K
1											
2											
3											
4											
5											
6											
7	Rate Year										
8	M.E./Customer Component										
9	Peak										
10	Current Rates										
11											
12											
13											
14											
15											
16	Factor										
17	#	Description	Total	SC1	SC3	IC1.1	IC2.0	IC3.0	IC4.0	IC4.1	Capex
18	1	Annual Throughput (MMcf)	100.0000%	52.4020%	16.4513%	7.8157%	4.0147%	3.9559%	10.8927%	2.8940%	1.6427%
19			94,545,346	49,628,712	15,563,411	7,200,305	3,795,633	3,769,449	10,298,528	2,736,137	1,553,111
20	2	Peak (MMcf)	100.0000%	59.087%	18.4215%	7.1001%	3.4101%	2.8257%	4.8003%	2.8449%	1.9101%
21			857,334	506,688	157,971	80,586	29,243	22,516	41,169	22,681	18,390
22	3	Average Annual Customers	100.0000%	92.3962%	7.3934%	0.1681%	0.0239%	0.0117%	0.0057%	0.0022%	0.0006%
23			506,356	467,892	37,439	841	121	59	29	11	4
24	4	Average Annual Customers (Excluding Industries)	100.0000%	92.3960%	7.3936%	0.1681%	0.0239%	0.0117%	0.0057%	0.0000%	0.0000%
25			506,371	467,882	37,439	841	121	59	29	0	0
26	5	Historic Service Line Investment (\$000)	100.0000%	90.5630%	8.2174%	0.7222%	0.2087%	0.1193%	0.0977%	0.0445%	0.0272%
27			335,429,414	303,775,130	27,563,874	2,422,318	699,941	400,220	327,802	149,185	91,149
28	6	Historic Meter Investment (\$000)	100.0000%	53.3182%	18.8333%	9.9804%	8.3099%	5.8821%	2.0666%	1.5988%	0.0287%
29			14,335,119	7,643,218	2,700,469	1,427,841	1,190,798	843,207	298,253	229,186	4,120
30	7	SC1, SC3, TC1.1 Meter Investment	100.0000%	84.9295%	22.8400%	12.1298%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
31			11,771,559	7,843,219	2,700,469	1,427,841	0	0	0	0	0
32	8	Historical Industrial M&R Station Equipment (\$000)	100.0000%	0.0000%	0.0000%	53.1859%	20.8607%	12.6837%	9.2439%	3.4368%	0.6061%
33			16,887,488	0	0	8,982,334	3,522,850	2,138,598	1,581,912	590,357	102,347
34	9	Mains - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
35			0	0	0	0	0	0	0	0	0
36	10	Mains - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
37			0	0	0	0	0	0	0	0	0
38	11	Distribution Plant Excluding Other - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
39			0	0	0	0	0	0	0	0	0
40	12	Distribution Plant Excluding Other - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
41			0	0	0	0	0	0	0	0	0
42	13	Production, Trans., Distr. Plant - Demand	100.0000%	59.8305%	18.5911%	7.1658%	3.4415%	2.8499%	4.8450%	2.8992%	1.0073%
43			31,844,802	18,989,224	5,920,295	2,281,829	1,095,934	843,840	1,542,895	850,815	320,770
44	14	Production, Trans., Distr. Plant - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
45			0	0	0	0	0	0	0	0	0
46	15	Mains & Services - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
47			0	0	0	0	0	0	0	0	0
48	16	Mains & Services - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
49			0	0	0	0	0	0	0	0	0
50	17	Meters & House Regulators - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
51			0	0	0	0	0	0	0	0	0
52	18	Distribution Plant - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
53			0	0	0	0	0	0	0	0	0
54	19	Distribution Labor w/o Other, Supervision - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
55			0	0	0	0	0	0	0	0	0
56	20	Distribution Labor w/o Other, Supervision - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
57			0	0	0	0	0	0	0	0	0
58	21	Historical Number of Meters	100.0000%	92.1575%	8.9884%	0.5844%	0.1824%	0.0583%	0.0180%	0.0133%	0.0017%
59			540,091	497,720	37,732	3,159	883	304	97	72	9
60	22	Customer Service Programs - Labor	100.0000%	21.1207%	38.5934%	0.8889%	0.1247%	22.5083%	11.0634%	4.1985%	1.5259%
61			1,675,560	332,770	639,061	13,858	1,985	354,835	174,311	85,119	24,051
62											

	A	B	C	D	E	F	G	H	I	J	K
1											
2											
3											
4											
5											
6											
7											
8	Rate Year										
9	M.E. Customer Component										
10	Peak										
11	Current Rates										
12											
13											
14											
15											
16											
17	Factor										
18	#	Description	Total	SG1	SG3	TC1.1	TC2.0	TC3.0	TC4.0	TC4.1	Costs
83	23	Customer Service Programs - O&M	100.0000%	40.8880%	29.5376%	0.8534%	0.0955%	18.5174%	8.1187%	3.0795%	1.1199%
84			2,844,307	1,162,408	840,141	18,870	2,717	489,806	230,922	87,591	31,852
85	24	Average Annual Transportation Customers	100.0000%	80.1732%	18.0882%	1.3900%	0.2000%	0.0975%	0.0479%	0.0182%	0.0050%
86			60,504	48,568	10,932	841	121	59	29	11	3
87	90	Distribution O&M w/o Other, Supervision, Rent - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
88			0	0	0	0	0	0	0	0	0
89	90	Distribution O&M w/o Other, Supervision, Rent - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
90			0	0	0	0	0	0	0	0	0
91	95	Uncollectibles (Write-Offs) Delivery and Billing	100.0000%	98.9413%	2.8598%	0.0842%	0.0092%	0.0719%	0.0353%	0.0134%	0.0049%
92			22,831,116	22,132,755	652,921	14,666	2,110	16,420	8,070	3,061	1,113
93	98	Labor - Demand	100.0000%	59.0889%	18.4215%	7.1002%	3.4100%	2.8258%	4.8088%	2.8449%	1.9102%
94			651,139	372,920	118,265	44,812	21,522	16,571	30,300	16,693	12,058
95	99	Labor - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
96			0	0	0	0	0	0	0	0	0
97	100	Labor - Commodity	100.0000%	52.4921%	16.4612%	7.8156%	4.0148%	3.9870%	10.8928%	2.8940%	1.6427%
98			237,419	124,828	39,082	18,081	9,532	9,466	25,861	6,871	3,900
99	101	Labor - Revenue	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
100			0	0	0	0	0	0	0	0	0
101	102	O&M + Other Taxes - Demand	100.0000%	59.3595%	18.5088%	7.1330%	3.4258%	2.8378%	4.8231%	2.8570%	1.4572%
102			3,702,694	2,197,537	685,120	284,068	126,828	97,656	178,555	98,368	53,948
103	102	O&M + Other Taxes - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
104			0	0	0	0	0	0	0	0	0
105	102	O&M + Other Taxes - Commodity	100.0000%	52.4938%	16.4607%	7.8184%	4.0135%	3.9894%	10.8833%	2.8904%	1.6465%
106			24,841	13,040	4,089	1,892	997	991	2,705	718	400
107	102	O&M + Other Taxes - Revenue	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
108			0	0	0	0	0	0	0	0	0
109	122	Regulatory Assessment Expense - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
110			0	0	0	0	0	0	0	0	0
111	122	Other Insurance - Demand	100.0000%	59.7996%	18.8025%	7.1688%	3.4483%	2.8318%	4.8094%	2.8316%	0.9287%
112			1,102	658	205	79	35	29	53	29	11
113	122	Misc. General Expense - Demand	100.0000%	59.4458%	18.5352%	7.1440%	3.4310%	2.8420%	4.8305%	2.8812%	1.3082%
114			291,224	173,132	53,979	20,805	9,992	7,694	14,068	7,750	3,804
115	132	Regulatory Assessment Expense - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
116			0	0	0	0	0	0	0	0	0
117	132	Regulatory Assessment Expense - Revenue	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
118			0	0	0	0	0	0	0	0	0
119	132	Other Insurance - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
120			0	0	0	0	0	0	0	0	0
121	141	Other Insurance - Revenue	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
122			0	0	0	0	0	0	0	0	0
123	142	Misc. General Expense - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
124			0	0	0	0	0	0	0	0	0
125	142	Misc. General Expense - Revenue	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
126			0	0	0	0	0	0	0	0	0

	A	B	C	D	E	F	G	H	I	J	K
1											
2											
3											
4											
5											
6											
7											
8	Rate Year										
9	M/E_Customer Component										
10	Peak										
11	Current Rates										
12											
13											
14											
15											
16											
17											
18											
19											
20											
21											
22											
23											
24											
25											
26											
27											
28											
29											
30											
31											
32											
33											
34											
35											
36											
37											
38											
39											
40											
41											
42											
43											
44											
45											
46											
47											
48											
49											
50											
51											
52											
53											
54											
55											
56											
57											
58											
59											
60											
61											
62											
63											
64											
65											
66											
67											
68											
69											
70											
71											
72											
73											
74											
75											
76											
77											
78											
79											
80											
81											
82											
83											
84											
85											
86											
87											
88											
89											
90											
91											
92											
93											
94											
95											
96											
97											
98											
99											
100											
101											
102											
103											
104											
105											
106											
107											
108											
109											
110											
111											
112											
113											
114											

National Fuel Gas Distribution Corporation
New York Division
Cost of Service Study
Current Rates
Twelve Months Ending December 31, 2008
Service Class Allocation Factor Report

Transmission Function

	A	B	C	D	E	F	G	H	I	J	K
1											
2											
3											
4											
5											
6											
7	Rate Year										
8	14 E/Customer Component										
9	Peak										
10	Current Rates										
11											
12											
13											
14											
15											
16											
17	Factor #	Description	Total	SC1	SC3	TC 1.1	TC2.0	TC 3.0	TC 4.0	TC 4.1	Costs
218	67	Production, Transmission, Distribution, General Plant - Revenue	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
219			0	0	0	0	0	0	0	0	0
220	68	Cogen Allocation	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
221			1	0	0	0	0	0	0	0	1
222	69	Plant - Commodity	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
223			0	0	0	0	0	0	0	0	0
224	70	Plant - Revenue	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
225			0	0	0	0	0	0	0	0	0
226	71	Net Plant	100.0000%	59.5843%	18.7014%	7.2060%	3.4819%	2.8858%	4.8738%	2.6851%	0.4199%
227			13,528,553	8,115,019	2,530,033	975,138	466,346	360,813	659,350	363,252	56,802
228	72	Net Rate Base	100.0000%	59.8023%	18.6981%	7.2299%	3.4791%	2.8954%	4.8985%	2.6942%	0.4083%
229			12,837,317	7,557,382	2,362,689	913,861	439,560	340,854	631,427	340,477	51,348
230	73	Rate Base Excluding EBCAP - Demand	100.0000%	60.0085%	18.7089%	7.2109%	3.4633%	2.8868%	4.8756%	2.6861%	0.3801%
231			11,533,434	6,921,044	2,157,783	831,862	399,437	307,549	582,329	308,797	43,834
232	74	Rate Base Excluding EBCAP - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
233			0	0	0	0	0	0	0	0	0
234	75	Rate Base Excluding EBCAP - Commodity	100.0000%	11.0212%	39.7662%	15.5938%	7.5845%	6.0120%	11.7488%	5.6199%	2.4736%
235			1,115,155	122,903	443,455	173,695	84,356	67,043	131,017	64,901	27,685
236	76	Rate Base Excluding EBCAP - Revenue	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
237			0	0	0	0	0	0	0	0	0
238	77	Billing Function Revenues	100.0000%	83.7405%	61.338%	0.688%	0.0193%	0.0113%	0.0056%	0.0021%	0.0000%
239			11,401,482	10,772,174	704,784	10,118	2,220	1,298	672	240	0
240	78	Peak Day Remaining Mains	100.0000%	65.1853%	20.3229%	7.8339%	3.7621%	2.8987%	0.0000%	0.0000%	0.0000%
241			777,304	506,688	157,971	60,686	29,243	22,516	0	0	0
242	79	Peak Day Remaining Mains and >F allocator	100.0000%	82.6136%	19.5212%	7.5240%	3.6137%	2.7824%	2.5437%	1.4014%	0.0000%
243			1,616,458	1,013,378	315,942	121,772	58,486	45,032	41,169	22,651	0
244	80	Supply Function Revenues	100.0000%	82.4574%	18.4542%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.0884%
245			524,943,567	432,854,334	86,375,507	0	0	0	0	0	5,713,728
246	81	Delivery Function Revenues	100.0000%	71.8155%	16.6538%	5.1908%	1.0220%	1.5028%	1.7221%	0.7385%	0.2565%
247			258,992,891	185,345,795	43,498,389	13,307,034	4,980,525	3,878,749	4,444,550	1,905,942	661,698
248	82	Purchase Gas Expense - Delivery	100.0000%	59.2209%	18.5715%	8.5920%	3.6564%	3.2919%	4.0297%	2.6372%	-0.0016%
249			15,690,381	9,291,984	2,913,937	1,348,114	574,023	518,507	632,283	413,786	(253)
250	83	Uncollectibles - Supply	100.0000%	97.1298%	2.8653%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0049%
251			22,780,789	22,132,755	652,921	0	0	0	0	0	1,113

	A	B	C	D	E	F	G	H	I	J	K
1											
2											
3											
4											
5											
6											
7	Rate Year										
8	M.E./Customer Component										
9	Peak										
10	Current Rates										
11											
12											
13											
14											
15											
16	Factor										
17	#	Description	Total	SC1	SC3	TC.1.1	TC2.0	TC.3.0	TC.4.0	TC.4.1	Coon
18	1	Annual Throughput (MMcf)	100.0000%	52.4920%	16.4813%	7.8157%	4.0147%	3.9899%	10.8927%	2.8940%	1.6427%
19			84,645,346	49,628,712	15,563,411	7,200,305	3,795,693	3,769,449	10,298,528	2,736,137	1,553,111
20	2	Peak (MMcf)	100.0000%	59.8897%	18.4215%	7.1001%	3.4101%	2.8257%	4.8009%	2.6449%	1.9101%
21			657,534	506,668	157,871	60,588	29,243	22,516	41,169	22,681	18,350
22	3	Average Annual Customers	100.0000%	92.3962%	7.3934%	0.1661%	0.0239%	0.0117%	0.0057%	0.0022%	0.0006%
23			506,396	467,882	37,439	841	121	59	29	11	4
24	4	Average Annual Customers (Excluding Industrial)	100.0000%	92.3990%	7.3930%	0.1661%	0.0239%	0.0117%	0.0057%	0.0000%	0.0000%
25			506,371	467,882	37,439	841	121	59	29	0	0
26	5	Historic Service Line Investment (\$000)	100.0000%	90.5530%	8.2174%	0.7222%	0.2057%	0.1190%	0.0977%	0.0445%	0.0272%
27			335,429,414	303,775,130	27,563,674	2,422,316	699,941	400,220	327,802	149,185	91,146
28	6	Historic Meter Investment (\$000)	100.0000%	53.3182%	18.8383%	0.9694%	8.3066%	5.8821%	2.0668%	1.5988%	0.0287%
29			14,335,119	7,643,218	2,700,498	1,427,841	1,190,798	843,207	296,253	229,188	4,120
30	7	SC1, SC3, TC1.1 Meter Investment	100.0000%	84.9286%	22.9409%	12.1296%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
31			11,771,555	7,643,218	2,700,498	1,427,841	0	0	0	0	0
32	8	Historical Industrial M&R Station Equipment (\$000)	100.0000%	0.0000%	0.0000%	53.1933%	20.8607%	12.8837%	9.2436%	3.4366%	0.0661%
33			18,887,488	0	0	8,982,334	3,522,850	2,138,568	1,561,012	580,357	102,347
34	9	Mains - Demand	100.0000%	62.3585%	19.4420%	7.4935%	3.5990%	2.7711%	2.8043%	1.3797%	0.4500%
35			288,515,894	179,917,787	56,093,252	21,619,810	10,383,717	7,995,144	7,225,402	3,980,688	1,300,116
36	10	Mains - Customer	100.0000%	92.3990%	7.3936%	0.1661%	0.0239%	0.0117%	0.0057%	0.0000%	0.0000%
37			335,032,612	309,566,783	24,779,971	598,489	80,073	39,199	19,097	0	0
38	11	Distribution Plant Excluding Other - Demand	100.0000%	58.7848%	18.3213%	10.1044%	4.5850%	3.3359%	2.9090%	1.5078%	0.4717%
39			319,912,773	187,998,687	58,612,021	32,325,235	14,867,870	10,671,840	9,308,232	4,823,983	1,508,905
40	12	Distribution Plant Excluding Other - Customer	100.0000%	89.8773%	8.3753%	0.8821%	0.4149%	0.2815%	0.2007%	0.1177%	0.0505%
41			726,287,102	651,314,687	60,828,474	6,406,781	3,013,515	2,044,510	1,457,336	854,564	365,516
42	13	Production, Trans., Distr. Plant - Demand	100.0000%	58.7848%	18.3213%	10.1044%	4.5850%	3.3359%	2.9090%	1.5078%	0.4717%
43			319,936,450	188,010,600	58,616,359	32,327,627	14,868,956	10,672,630	9,306,921	4,824,340	1,509,917
44	14	Production, Trans., Distr. Plant - Customer	100.0000%	89.8773%	8.3753%	0.8821%	0.4149%	0.2815%	0.2007%	0.1177%	0.0505%
45			726,340,856	651,362,873	60,832,978	6,407,255	3,013,738	2,044,670	1,457,844	854,957	366,543
46	15	Mains & Services - Demand	100.0000%	62.3585%	19.4420%	7.4935%	3.5990%	2.7711%	2.5043%	1.3797%	0.4500%
47			288,515,894	179,917,787	56,093,252	21,619,810	10,383,717	7,995,144	7,225,402	3,980,688	1,300,116
48	16	Mains & Services - Customer	100.0000%	91.4549%	7.8172%	0.4521%	0.1169%	0.0870%	0.0530%	0.0225%	0.0140%
49			689,735,230	630,796,116	53,918,304	3,118,151	820,337	482,359	365,641	157,843	96,479
50	17	Meters & House Regulators - Customer	100.0000%	54.3400%	19.1993%	10.1513%	7.5799%	5.3646%	1.8847%	1.4581%	0.0252%
51			22,725,969	12,349,262	4,363,231	2,306,977	1,721,701	1,219,133	428,327	331,370	5,848
52	18	Distribution Plant - Customer	100.0000%	89.8773%	8.3753%	0.8821%	0.4149%	0.2815%	0.2007%	0.1177%	0.0505%
53			726,340,856	651,362,873	60,832,978	6,407,255	3,013,738	2,044,670	1,457,844	854,957	366,543
54	19	Distribution Labor w/o Other, Supervision - Demand	100.0000%	57.8300%	17.1335%	10.5852%	4.7178%	3.6922%	3.6122%	1.8628%	0.8873%
55			3,487,401	2,016,768	597,513	369,183	164,527	117,498	128,008	84,962	30,444
56	20	Distribution Labor w/o Other, Supervision - Customer	100.0000%	83.3757%	11.2049%	3.3383%	2.3409%	1.8475%	0.6125%	0.4582%	0.0240%
57			7,879,768	6,533,422	882,917	262,893	184,454	126,823	48,264	36,104	1,891
58	21	Historical Number of Meters	100.0000%	92.1875%	6.9884%	0.5844%	0.1824%	0.0563%	0.0180%	0.0133%	0.0017%
59			540,081	497,728	37,752	3,156	685	304	97	72	9
60	22	Customer Service Programs - Labor	100.0000%	21.1207%	38.5834%	0.8899%	0.1247%	22.5085%	11.0634%	4.1965%	1.5259%
61			1,575,560	332,770	605,061	13,658	1,265	354,635	174,311	66,119	24,041
62											

	A	B	C	D	E	F	G	H	I	J	K
1											
2											
3											
4											
5											
6											
7	Rate Year:										
8	M.E./Customer Component										
9	Peak										
10	Current Rates										
11											
12											
13											
14											
15											
16											
17	Factor										
18	#	Description	Total	SG1	SG3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Coem
19	83	23 Customer Service Programs - O&M	100.0000%	40.8680%	20.5378%	0.6634%	0.0955%	16.5174%	8.1187%	3.0795%	1.1190%
20	84		2,844,307	1,182,408	840,141	16,870	2,717	469,808	230,922	87,591	31,852
21	85										
22	86										
23	87	24 Average Annual Transportation Customers	100.0000%	80.1732%	18.0682%	1.3900%	0.2000%	0.0975%	0.0479%	0.0182%	0.0050%
24	88		60,504	48,508	10,832	841	121	59	29	11	3
25	89										
26	90										
27	91	25 Distribution O&M w/o Other, Supervision, Rent - Demand	100.0000%	56.8203%	17.0094%	10.8870%	4.8735%	3.4821%	3.8102%	1.6500%	0.9705%
28	92		6,413,450	3,651,129	1,090,892	704,645	312,560	222,037	244,367	125,577	62,243
29	93										
30	94										
31	95	26 Distribution O&M w/o Other, Supervision, Rent - Customer	100.0000%	76.8908%	12.2712%	4.2469%	3.0463%	2.1488%	0.7605%	0.5913%	0.6225%
32	96		13,407,249	10,308,927	1,645,225	569,661	408,426	288,066	104,637	79,293	3,624
33	97										
34	98										
35	99	27 Uncollectibles (Write-Offs) Delivery and Billing	100.0000%	96.9413%	2.8598%	0.0642%	0.0092%	0.0719%	0.0353%	0.0134%	0.0049%
36	100		22,831,116	22,132,755	652,921	14,866	2,110	16,420	8,070	3,061	1,113
37	101										
38	102										
39	103	28 Labor - Demand	100.0000%	57.6300%	17.1335%	10.5862%	4.7176%	3.3692%	3.6132%	1.6828%	0.8873%
40	104		5,803,117	3,355,947	694,276	614,329	273,778	195,519	209,677	108,099	51,492
41	105										
42	106										
43	107	29 Labor - Customer	100.0000%	78.0871%	12.6207%	2.4350%	1.6310%	3.0581%	1.3674%	0.8735%	0.1472%
44	108		19,236,212	15,017,160	2,427,735	468,398	313,748	588,253	283,035	129,560	28,323
45	109										
46	110										
47	111	30 Labor - Commodity	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
48	112		0	0	0	0	0	0	0	0	0
49	113										
50	114										
51	115	31 Labor - Revenue	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
52	116		0	0	0	0	0	0	0	0	0
53	117										
54	118										
55	119	32 O&M + Other Taxes - Demand	100.0000%	57.9336%	17.7184%	10.5046%	4.7154%	3.3255%	3.3213%	1.7139%	0.7003%
56	120		35,436,794	20,530,989	6,278,174	3,722,708	1,671,078	1,202,282	1,177,022	607,375	248,188
57	121										
58	122										
59	123	33 O&M + Other Taxes - Customer	100.0000%	81.2506%	11.6190%	1.8719%	1.1607%	2.3391%	1.0840%	0.5240%	0.1307%
60	124		106,487,287	86,505,362	12,370,469	1,992,617	1,257,038	2,490,351	1,154,062	557,919	139,149
61	125										
62	126										
63	127	34 O&M + Other Taxes - Commodity	100.0000%	58.1136%	18.5379%	8.5765%	3.6841%	3.3036%	4.1390%	2.8413%	0.0246%
64	128		15,943,921	9,425,047	2,955,667	1,367,423	584,197	526,623	659,919	421,125	3,920
65	129										
66	130										
67	131	35 O&M + Other Taxes - Revenue	100.0000%	96.9413%	2.8598%	0.0642%	0.0092%	0.0719%	0.0353%	0.0134%	0.0049%
68	132		11,215,552	10,872,505	320,741	7,200	1,032	8,085	3,959	1,504	547
69	133										
70	134										
71	135	36 Regulatory Assessment Expense - Demand	100.0000%	57.7345%	17.9511%	10.5988%	4.7469%	3.4087%	3.4148%	1.7605%	0.7517%
72	136		931,219	537,835	163,756	98,707	44,204	31,724	31,769	16,394	7,000
73	137										
74	138										
75	139	37 Other Insurance - Demand	100.0000%	98.7747%	18.3174%	10.1030%	4.5816%	3.3345%	2.9098%	1.5091%	0.4699%
76	140		11,068	6,504	2,027	1,118	507	369	322	167	52
77	141										
78	142										
79	143	38 Misc. General Expense - Demand	100.0000%	58.2392%	17.9458%	10.3572%	4.6676%	3.3720%	3.1671%	1.8366%	0.8145%
80	144		2,743,866	1,598,067	492,404	284,187	128,073	62,624	66,900	44,911	16,862
81	145										
82	146										
83	147	39 Regulatory Assessment Expense - Customer	100.0000%	79.8469%	12.1641%	2.9350%	1.3055%	2.6806%	1.2317%	0.5817%	0.1445%
84	148		2,956,790	2,360,902	369,666	90,172	36,802	79,269	36,419	17,496	4,274
85	149										
86	150										
87	151	40 Regulatory Assessment Expense - Revenue	100.0000%	96.9415%	2.8598%	0.0642%	0.0091%	0.0720%	0.0352%	0.0134%	0.0048%
88	152		372,408	361,018	10,650	239	34	268	131	50	16
89	153										
90	154										
91	155	41 Other Insurance - Customer	100.0000%	89.7792%	8.3833%	0.8567%	0.4020%	0.2706%	0.1950%	0.1114%	0.0478%
92	156		25,125	22,557	2,095	215	101	68	49	28	12
93	157										
94	158										
95	159	42 Other Insurance - Revenue	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
96	160		0	0	0	0	0	0	0	0	0
97	161										
98	162										
99	163	43 Misc. General Expense - Customer	100.0000%	83.6939%	10.6071%	1.5548%	0.8371%	1.7001%	0.8091%	0.3970%	0.1053%
100	164		7,498,688	6,288,917	795,179	116,561	70,250	127,454	60,655	29,763	7,009
101	165										
102	166										
103	167	44 Misc. General Expense - Revenue	100.0001%	96.9412%	2.8599%	0.0641%	0.0093%	0.0720%	0.0354%	0.0134%	0.0048%
104	168		559,959	542,831	18,014	359	52	403	189	75	27

	A	B	C	D	E	F	G	H	I	J	K
1											
2											
3											
4											
5											
6											
7	Rate Year										
8	M.E./Customer Component										
9	Peak										
10	Current Rates										
11											
12											
13											
14											
15											
16	Factor										
17	#	Description	Total	SC1	SC3	TC1.1	TC2.0	TC3.0	TC4.0	TC4.1	Cogen
149											
150	45	Meters & Services Plant	100.0000%	89.0328%	8.6537%	1.1017%	0.5414%	0.3561%	0.1786%	0.1084%	0.0273%
151			369,899,010	329,331,776	32,010,075	4,075,283	2,002,613	1,317,027	660,593	400,803	100,840
152											
153	46	M&R Station Equip & House Regulators Plant	100.0000%	59.0947%	18.4276%	7.1069%	3.4055%	2.6221%	4.7944%	2.8413%	1.9075%
154			13,844,659	8,181,447	2,551,242	983,928	471,477	363,027	663,768	365,681	264,089
155											
156	47	Gas Storage Inventory	100.0000%	83.2082%	18.4409%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.3509%
157			36,142,201	30,073,256	5,942,121	0	0	0	0	0	128,824
158											
159	48	M&S Working Capital	100.0000%	75.8242%	13.7836%	4.1129%	1.9430%	1.4787%	1.5834%	0.8717%	0.4025%
160			6,101,000	4,626,032	840,937	250,928	118,544	90,215	96,606	53,184	24,556
161											
162	49	Plant - Demand	100.0000%	58.7648%	18.3213%	10.1044%	4.5850%	3.3359%	2.9090%	1.5079%	0.4717%
163			334,295,542	196,448,692	61,247,131	33,778,527	15,327,321	11,151,635	9,724,627	5,040,861	1,576,748
164											
165	50	Plant - Customer	100.0000%	69.7803%	8.3381%	0.8550%	0.4001%	0.2713%	0.1933%	0.1133%	0.0466%
166			759,020,579	681,450,150	63,287,957	6,489,857	3,037,014	2,059,188	1,467,420	860,245	368,770
167											
168	51	Customer Security Deposits - Historical	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
169			0	0	0	0	0	0	0	0	0
170											
171	52	Depreciation Expense	100.0000%	80.4921%	11.4218%	3.5379%	1.6258%	1.1786%	1.0170%	0.5403%	0.1865%
172			36,796,669	29,618,400	4,202,828	1,301,836	598,237	433,699	374,225	198,827	66,617
173											
174	53	Labor Expense - Total	100.0000%	73.3770%	13.6685%	4.3241%	2.3464%	3.1302%	1.8879%	0.9491%	0.3188%
175			25,039,329	18,373,107	3,422,011	1,082,727	587,526	783,772	472,712	237,859	79,815
176											
177	54	Federal Income Tax	100.0000%	35.5269%	48.7087%	13.7733%	1.6933%	-3.2027%	2.8788%	0.0796%	0.5441%
178			10,131,675	3,599,480	4,935,006	1,395,470	171,558	(324,489)	291,467	8,060	55,123
179											
180	55	Annual Sales Volumes	100.0000%	81.9273%	16.7458%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.3269%
181			53,375,178	43,728,817	8,936,123	0	0	0	0	0	708,238
182											
183	56	Peak Day w/o Cogen	100.0000%	60.2373%	18.7803%	7.2384%	3.4765%	2.6768%	4.8943%	2.8984%	0.0000%
184			841,154	506,688	157,971	60,886	29,243	22,516	41,169	22,681	0
185											
186	57	Purchase Gas Expense - Supply	100.0000%	82.1044%	16.7821%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.1135%
187			513,129,674	421,302,227	86,113,721	0	0	0	0	0	5,713,728
188											
189	58	Sales Promotion Programs	100.0000%	97.1861%	2.2341%	0.0500%	0.0071%	0.2986%	0.1473%	0.0558%	0.0200%
190			279,751	271,879	6,250	140	20	838	412	156	58
191											
192	59	Total Revenue	100.0000%	79.2746%	16.3467%	1.6784%	0.8213%	0.4858%	0.5567%	0.2386%	0.7979%
193			806,545,568	639,365,507	131,843,518	13,537,339	5,011,329	3,917,930	4,489,652	1,924,642	6,435,651
194											
195	60	Late Payment Charge	100.0000%	79.2746%	16.3467%	1.6784%	0.8213%	0.4858%	0.5567%	0.2386%	0.7979%
196			8,810,696	5,399,150	1,113,324	114,313	42,317	33,084	37,912	16,252	54,344
197											
198	61	O&M Excluding Purchase Gas, A&G Exp. - Demand	100.0000%	58.9293%	17.0094%	10.9870%	4.8735%	3.4621%	3.8102%	1.9580%	0.9705%
199			10,053,207	5,723,216	1,709,992	1,104,546	489,944	348,049	383,049	196,844	97,567
200											
201	62	O&M Excluding Purchase Gas, A&G Exp. - Customer	100.0000%	75.3042%	13.9137%	2.5747%	1.7196%	3.7824%	1.7065%	0.8105%	0.1884%
202			39,032,979	29,393,478	5,430,922	1,004,994	671,228	1,478,364	666,100	316,360	73,533
203											
204	63	O&M Excluding Purchase Gas, A&G Exp. - Revenue	100.0000%	98.9413%	2.8598%	0.0642%	0.0092%	0.0719%	0.0353%	0.0134%	0.0049%
205			7,184,413	6,945,275	204,888	4,600	659	5,151	2,529	960	351
206											
207	64	Production, Transmission, Distribution, General Plant - Demand	100.0000%	58.7648%	18.3213%	10.1044%	4.5850%	3.3359%	2.9090%	1.5079%	0.4717%
208			334,295,542	196,448,692	61,247,131	33,778,527	15,327,321	11,151,635	9,724,627	5,040,861	1,576,748
209											
210	65	Production, Transmission, Distribution, General Plant - Customer	100.0000%	69.7803%	8.3381%	0.8550%	0.4001%	0.2713%	0.1933%	0.1133%	0.0466%
211			759,020,579	681,450,150	63,287,957	6,489,857	3,037,014	2,059,188	1,467,420	860,245	368,770
212											
213	66	Production, Transmission, Distribution, General Plant - Commodity	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
214			0	0	0	0	0	0	0	0	0

	A	B	C	D	E	F	G	H	I	J	K
1											
2											
3											
4											
5											
6											
7	Rate Year										
8	M.E./Customer Component										
9	Peak										
10	Current Rates										
11											
12											
13											
14											
15											
16											
17	Factor										
18											
19											
20											
21											
22											
23											
24											
25											
26											
27											
28											
29											
30											
31											
32											
33											
34											
35											
36											
37											
38											
39											
40											
41											
42											
43											
44											
45											
46											
47											
48											
49											
50											
51											
52											
53											
54											
55											
56											
57											
58											
59											
60											
61											
62											
63											
64											
65											
66											
67											
68											
69											
70											
71											
72											
73											
74											
75											
76											
77											
78											
79											
80											
81											
82											
83											
84											
85											
86											

	A	B	C	D	E	F	G	H	I	J	K
1											
2											
3											
4											
5											
6											
7	Rate Year										
8	M.E./Customer Component										
9	Peak										
10	Current Rates										
11											
12											
13											
14											
15											
16	Factor										
17	#	Description	Total	SC1	SC3	IC1.1	IC2.0	IC3.0	IC4.0	IC4.1	Costs
18	1	Annual Throughput (MMcf)	100.0000%	52.4920%	16.4813%	7.8157%	4.0147%	3.9589%	10.8927%	2.8940%	1,842%
19			94,545,346	49,628,712	15,563,411	7,200,305	3,795,693	3,789,449	10,298,528	2,736,137	1,553,111
20	2	Peak (MMcf)	100.0000%	59.0897%	18.4215%	7.1001%	3.4101%	2.8257%	4.8009%	2.8449%	1,910%
21			857,534	506,688	157,971	60,188	29,243	22,616	41,189	22,681	16,330
22	3	Average Annual Customers	100.0000%	92.3982%	7.3934%	0.1861%	0.0239%	0.0117%	0.0057%	0.0022%	0.0008%
23			506,336	467,882	37,439	841	121	59	29	11	4
24	4	Average Annual Customers (Excluding Industrial)	100.0000%	92.3990%	7.3936%	0.1861%	0.0239%	0.0117%	0.0057%	0.0000%	0.0000%
25			506,371	467,882	37,439	841	121	59	29	0	0
26	5	Historic Service Line Investment (\$000)	100.0000%	90.5830%	8.2174%	0.7222%	0.2087%	0.1193%	0.0977%	0.0445%	0.0272%
27			335,429,414	303,775,130	27,583,874	2,422,316	899,941	400,220	327,802	148,185	91,146
28	6	Historic Meter Investment (\$000)	100.0000%	53.3182%	18.8383%	9.9804%	8.3095%	5.6821%	2.0866%	1.5988%	0.0278%
29			14,335,119	7,843,216	2,700,468	1,427,841	1,190,768	843,207	296,253	228,183	4,120
30	7	SC1, SC3, TC1.1 Meter Investment	100.0000%	64.8295%	22.9409%	12.1298%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
31			11,771,955	7,643,216	2,700,468	1,427,841	0	0	0	0	0
32	8	Historical Industrial MTR Station Equipment (\$000)	100.0000%	0.0000%	0.0000%	53.1893%	20.8607%	12.6837%	9.2436%	3.4966%	0.8016%
33			16,887,488	0	0	8,982,334	3,522,850	2,138,588	1,561,912	590,357	102,347
34	9	Mains - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
35			0	0	0	0	0	0	0	0	0
36	10	Mains - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
37			0	0	0	0	0	0	0	0	0
38	11	Distribution Plant Excluding Other - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
39			0	0	0	0	0	0	0	0	0
40	12	Distribution Plant Excluding Other - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
41			0	0	0	0	0	0	0	0	0
42	13	Production, Trans., Dist. Plant - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
43			0	0	0	0	0	0	0	0	0
44	14	Production, Trans., Dist. Plant - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
45			0	0	0	0	0	0	0	0	0
46	15	Mains & Services - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
47			0	0	0	0	0	0	0	0	0
48	16	Mains & Services - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
49			0	0	0	0	0	0	0	0	0
50	17	Meters & House Regulators - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
51			0	0	0	0	0	0	0	0	0
52	18	Distribution Plant - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
53			0	0	0	0	0	0	0	0	0
54	19	Distribution Labor w/o Other, Supervision - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
55			0	0	0	0	0	0	0	0	0
56	20	Distribution Labor w/o Other, Supervision - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
57			0	0	0	0	0	0	0	0	0
58	21	Historical Number of Meters	100.0000%	92.1575%	6.9864%	0.5844%	0.1824%	0.0533%	0.0180%	0.0133%	0.0017%
59			540,681	497,726	37,732	3,158	965	304	97	72	9
60	22	Customer Service Programs - Labor	100.0000%	21.1207%	38.5934%	0.8899%	0.1247%	22.5085%	11.0634%	4.1865%	1.5259%
61			1,575,560	332,770	609,061	13,658	1,965	354,835	174,311	68,119	24,041
62											

	A	B	C	D	E	F	G	H	I	J	K
1											
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											
13											
14											
15											
16											
17											
18											
19											
20											
21											
22											
23											
24											
25											
26											
27											
28											
29											
30											
31											
32											
33											
34											
35											
36											
37											
38											
39											
40											
41											
42											
43											
44											
45											
46											
47											
48											
49											
50											
51											
52											
53											
54											
55											
56											
57											
58											
59											
60											
61											
62											
63											
64											
65											
66											
67											
68											
69											
70											
71											
72											
73											
74											
75											
76											
77											
78											
79											
80											
81											
82											
83											
84											
85											
86											
87											
88											
89											
90											
91											
92											
93											
94											
95											
96											
97											
98											
99											
100											
101											
102											
103											
104											
105											
106											
107											
108											
109											
110											
111											
112											
113											
114											
115											
116											
117											
118											
119											
120											
121											
122											
123											
124											
125											
126											
127											
128											
129											
130											
131											
132											
133											
134											
135											
136											
137											
138											
139											
140											
141											
142											
143											
144											
145											
146											
147											
148											

	A	B	C	D	E	F	G	H	I	J	K
1											
2											
3											
4											
5											
6											
7	Rate Year										
8	M.E./Customer Component										
9	Peak										
10	Current Rates										
11											
12											
13											
14											
15											
16											
17	Factor										
18	#	Description	Total	SG1	SG2	IC1.1	IC2.0	IC3.0	IC4.0	IC4.1	Costs
149											
150		45 Meters & Services Plant	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
151			0	0	0	0	0	0	0	0	0
152											
153		46 M&R Station Equip & House Regulators Plant	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
154			0	0	0	0	0	0	0	0	0
155											
156		47 Gas Storage Inventory	100.0000%	83.2082%	18.4409%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.3509%
157			36,142,201	30,073,256	5,942,121	0	0	0	0	0	126,624
158											
159		48 M&S Working Capital	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
160			0	0	0	0	0	0	0	0	0
161											
162		49 Plant - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
163			0	0	0	0	0	0	0	0	0
164											
165		50 Plant - Customer	100.0000%	92.3962%	7.3930%	0.1684%	0.0222%	0.0111%	0.0074%	0.0037%	0.0000%
166			27,039	24,983	1,999	45	6	3	2	1	0
167											
168		51 Customer Security Deposits - Historical	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
169			0	0	0	0	0	0	0	0	0
170											
171		52 Depreciation Expense	98.9999%	92.4161%	7.3876%	0.1593%	0.0290%	0.0145%	0.0000%	0.0000%	0.0000%
172			6,904	6,380	610	11	2	1	0	0	0
173											
174		53 Labor Expense - Total	100.0000%	92.4423%	7.3988%	0.1591%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
175			1,257	1,152	93	2	0	0	0	0	0
176											
177		54 Federal Income Tax	100.0000%	94.3119%	5.8108%	0.0468%	0.0173%	0.0061%	0.0044%	0.0015%	-0.0008%
178			2,357,625	2,223,520	132,278	1,104	408	191	104	35	(15)
179											
180		55 Annual Sales Volumes	100.0000%	81.9273%	18.7458%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.3269%
181			53,375,178	43,728,617	8,938,123	0	0	0	0	0	708,238
182											
183		56 Peak Day w/o Cogen	100.0000%	60.2373%	18.7803%	7.2384%	3.4755%	2.6768%	4.8943%	2.6964%	0.0000%
184			841,154	508,688	157,871	60,868	29,243	22,516	41,189	22,881	0
185											
186		57 Purchase Gas Expense - Supply	100.0000%	82.1044%	18.7621%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.1135%
187			513,129,874	421,302,227	80,113,721	0	0	0	0	0	5,713,720
188											
189		58 Sales Promotion Programs	100.0000%	97.1881%	2.2341%	0.0500%	0.0071%	0.2996%	0.1473%	0.0553%	0.0200%
190			279,751	271,879	6,250	140	20	839	412	156	56
191											
192		59 Total Revenues	100.0000%	79.2746%	16.3487%	1.6784%	0.6213%	0.4858%	0.5567%	0.2386%	0.7979%
193			806,545,568	639,385,507	131,843,518	13,537,339	5,011,329	3,917,930	4,489,852	1,924,842	6,435,651
194											
195		60 Late Payment Charge	100.0000%	79.2746%	16.3487%	1.6784%	0.6213%	0.4858%	0.5567%	0.2386%	0.7979%
196			8,810,696	5,999,150	1,113,324	114,313	42,317	33,084	37,912	16,252	54,344
197											
198		61 O&M Excluding Purchase Gas, A&G Exp. - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
199			0	0	0	0	0	0	0	0	0
200											
201		62 O&M Excluding Purchase Gas, A&G Exp. - Customer	100.0000%	92.3962%	7.3934%	0.1661%	0.0239%	0.0117%	0.0057%	0.0022%	0.0008%
202			3,619,906	3,344,850	287,634	6,013	865	423	207	80	28
203											
204		63 O&M Excluding Purchase Gas, A&G Exp. - Revenue	100.0000%	98.9408%	2.8599%	0.0844%	0.0093%	0.0718%	0.0354%	0.0134%	0.0050%
205			321,854	311,814	9,199	207	30	231	114	43	16
206											
207		64 Production, Transmission, Distribution, General Plant - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
208			0	0	0	0	0	0	0	0	0
209											
210		65 Production, Transmission, Distribution, General Plant - Customer	100.0000%	92.3962%	7.3930%	0.1684%	0.0222%	0.0111%	0.0074%	0.0037%	0.0000%
211			27,039	24,983	1,999	45	6	3	2	1	0
212											
213		66 Production, Transmission, Distribution, General Plant - Commodity	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
214			0	0	0	0	0	0	0	0	0

	A	B	C	D	E	F	G	H	I	J	K
1											
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											
13											
14											
15											
16											
17											
18											
19											
20											
21											
22											
23											
24											
25											
26											
27											
28											
29											
30											
31											
32											
33											
34											
35											
36											
37											
38											
39											
40											
41											
42											
43											
44											
45											
46											
47											
48											
49											
50											
51											
52											
53											
54											
55											
56											
57											
58											
59											
60											
61											
62											
63											
64											
65											
66											
67											
68											
69											
70											
71											
72											
73											
74											
75											
76											
77											
78											
79											
80											
81											
82											
83											
84											
85											
86											
87											
88											
89											
90											
91											
92											
93											
94											
95											
96											
97											
98											
99											
100											

	A	B	C	D	E	F	G	H	I	J	K
1											
2											
3											
4											
5											
6											
7	Rate Year										
8	M.E./Customer Component										
9	Peak										
10	Current Rates										
11											
12											
13											
14											
15											
16											
17	Factor										
18	#	Description	Total	SC1	SC3	TC1.1	TC2.0	TC3.0	TC4.0	TC4.1	Costn
19	1	Annual Throughput (MMcf)	100.0000%	52.4920%	16.4813%	7.6157%	4.0147%	3.9869%	10.8927%	2.8940%	1.6427%
20			94,545,346	49,628,712	15,563,411	7,200,305	3,795,893	3,769,449	10,298,528	2,736,137	1,553,111
21	2	Peak (MMcf)	100.0000%	59.0367%	18.4215%	7.1001%	3.4101%	2.8257%	4.8009%	2.8449%	1.9101%
22			857,534	506,888	157,871	69,858	29,243	22,516	41,169	22,581	16,380
23	3	Average Annual Customers	100.0000%	92.3962%	7.3934%	0.1651%	0.0239%	0.0117%	0.0057%	0.0022%	0.0008%
24			506,389	467,882	37,439	841	121	59	29	11	4
25	4	Average Annual Customers (Excluding Industries)	100.0000%	92.3890%	7.3936%	0.1651%	0.0239%	0.0117%	0.0057%	0.0000%	0.0000%
26			506,371	467,882	37,439	841	121	59	29	0	0
27	5	Historic Service Line Investment (\$000)	100.0000%	90.5830%	8.2174%	0.7222%	0.2087%	0.1193%	0.0977%	0.0445%	0.0272%
28			335,429,414	303,775,130	27,563,674	2,422,310	899,941	400,220	327,802	149,185	91,145
29	6	Historic Meter Investment (\$000)	100.0000%	53.3182%	18.8363%	8.8604%	8.3069%	5.8821%	2.0668%	1.5868%	0.0287%
30			14,335,119	7,643,216	2,700,495	1,427,841	1,190,795	843,207	296,253	220,198	4,120
31	7	SC1, SC3, TC1.1 Meter Investment	100.0000%	84.9295%	22.9409%	12.1298%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
32			11,771,555	7,643,216	2,700,498	1,427,841	0	0	0	0	0
33	8	Historical Industrial M&R Station Equipment (\$000)	100.0000%	0.0000%	0.0000%	53.1893%	20.8607%	12.6837%	9.2436%	3.4366%	0.6051%
34			16,887,486	0	0	8,982,334	3,522,850	2,138,588	1,561,012	580,357	102,347
35	9	Mains - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
36			0	0	0	0	0	0	0	0	0
37	10	Mains - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
38			0	0	0	0	0	0	0	0	0
39	11	Distribution Plant Excluding Other - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
40			0	0	0	0	0	0	0	0	0
41	12	Distribution Plant Excluding Other - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
42			0	0	0	0	0	0	0	0	0
43	13	Production, Trans., Distr. Plant - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
44			0	0	0	0	0	0	0	0	0
45	14	Production, Trans., Distr. Plant - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
46			0	0	0	0	0	0	0	0	0
47	15	Mains & Services - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
48			0	0	0	0	0	0	0	0	0
49	16	Mains & Services - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
50			0	0	0	0	0	0	0	0	0
51	17	Meters & House Regulators - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
52			0	0	0	0	0	0	0	0	0
53	18	Distribution Plant - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
54			0	0	0	0	0	0	0	0	0
55	19	Distribution Labor w/o Other, Supervision - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
56			0	0	0	0	0	0	0	0	0
57	20	Distribution Labor w/o Other, Supervision - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
58			0	0	0	0	0	0	0	0	0
59	21	Historical Number of Meters	100.0000%	92.1575%	6.8884%	0.5844%	0.1824%	0.0563%	0.0160%	0.0133%	0.0017%
60			540,081	497,726	37,732	3,158	985	304	67	72	9
61	22	Customer Service Programs - Labor	100.0000%	21.1207%	35.5934%	0.8893%	0.1247%	22.5085%	11.0634%	4.1965%	1.5259%
62			1,575,560	332,770	605,061	13,658	1,965	354,635	175,311	65,119	24,041

	A	B	C	D	E	F	G	H	I	J	K
1											
2											
3											
4											
5											
6											
7	Rate Year										
8	M.E./Customer Component										
9	Peak										
10	Current Rates										
11											
12											
13											
14											
15											
16	Factor										
17	#	Description	Total	SG1	SG3	TC 1.1	TC2.0	TC 3.0	TC 4.0	TC 4.1	Costs
83		23 Customer Service Programs - O&M	100,000%	40,888%	29,537%	0.8834%	0.0655%	16,5174%	8,1187%	3,0795%	1,1199%
84			2,844,307	1,162,408	840,141	18,870	2,717	469,808	230,922	87,591	31,852
85											
86		24 Average Annual Transportation Customers	100,000%	80,1732%	18,0682%	1,300%	0,200%	0,0975%	0,0478%	0,0182%	0,0050%
87			80,504	48,608	10,932	841	121	59	29	11	3
88											
89		25 Distribution O&M w/o Other, Supervision, Rest - Demand	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%
90			0	0	0	0	0	0	0	0	0
91											
92		26 Distribution O&M w/o Other, Supervision, Rest - Customer	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%
93			0	0	0	0	0	0	0	0	0
94											
95		27 Uncollectibles (Write-Offs) Delivery and Billing	100,000%	98,9413%	2,8598%	0,0642%	0,0092%	0,0719%	0,0333%	0,0134%	0,0049%
96			22,831,116	22,132,755	652,921	14,866	2,110	16,420	8,070	3,061	1,113
97											
98		28 Labor - Demand	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%
99			0	0	0	0	0	0	0	0	0
100											
101		29 Labor - Customer	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%
102			0	0	0	0	0	0	0	0	0
103											
104		30 Labor - Commodity	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%
105			0	0	0	0	0	0	0	0	0
106											
107		31 Labor - Revenue	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%
108			0	0	0	0	0	0	0	0	0
109											
110		32 O&M + Other Taxes - Demand	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%
111			0	0	0	0	0	0	0	0	0
112											
113		33 O&M + Other Taxes - Customer	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%
114			0	0	0	0	0	0	0	0	0
115											
116		34 O&M + Other Taxes - Commodity	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%
117			0	0	0	0	0	0	0	0	0
118											
119		35 O&M + Other Taxes - Revenue	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%
120			0	0	0	0	0	0	0	0	0
121											
122		36 Regulatory Assessment Expense - Demand	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%
123			0	0	0	0	0	0	0	0	0
124											
125		37 Other Insurance - Demand	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%
126			0	0	0	0	0	0	0	0	0
127											
128		38 Misc. General Expense - Demand	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%
129			0	0	0	0	0	0	0	0	0
130											
131		39 Regulatory Assessment Expense - Customer	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%
132			0	0	0	0	0	0	0	0	0
133											
134		40 Regulatory Assessment Expense - Revenue	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%
135			0	0	0	0	0	0	0	0	0
136											
137		41 Other Insurance - Customer	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%
138			0	0	0	0	0	0	0	0	0
139											
140		42 Other Insurance - Revenue	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%
141			0	0	0	0	0	0	0	0	0
142											
143		43 Misc. General Expense - Customer	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%
144			0	0	0	0	0	0	0	0	0
145											
146		44 Misc. General Expense - Revenue	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%
147			0	0	0	0	0	0	0	0	0
148											

National Fuel Gas Distribution Corporation
 New York Division
 Cost of Service Study
 Current Rates
 Twelve Months Ending December 31, 2008
 Service Class Allocation Factor Report

Competitive Energy Services Function

	A	B	C	D	E	F	G	H	I	J	K
1											
2											
3											
4											
5											
6											
7	Rate Year										
8	M.E./Customer Component										
9	Peak										
10	Current Rates										
11											
12											
13											
14											
15											
16	Factor										
17	#	Description	Total	SC1	SC3	IC1.1	IC2.0	IC3.0	IC4.0	IC4.1	Cogen
149											
150	45	Meters & Services Plant	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
151			0	0	0	0	0	0	0	0	0
152											
153	46	M&R Station Equip & House Regulators Plant	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
154			0	0	0	0	0	0	0	0	0
155											
156	47	Gas Storage Inventory	100.0000%	83.2082%	16.4409%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.3509%
157			36,142,201	30,073,258	5,942,121	0	0	0	0	0	128,824
158											
159	48	M&S Working Capital	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
160			0	0	0	0	0	0	0	0	0
161											
162	49	Plant - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
163			0	0	0	0	0	0	0	0	0
164											
165	50	Plant - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
166			0	0	0	0	0	0	0	0	0
167											
168	51	Customer Security Deposits - Historical	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
169			0	0	0	0	0	0	0	0	0
170											
171	52	Depreciation Expense	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
172			0	0	0	0	0	0	0	0	0
173											
174	53	Labor Expense - Total	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
175			0	0	0	0	0	0	0	0	0
176											
177	54	Federal Income Tax	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
178			0	0	0	0	0	0	0	0	0
179											
180	55	Annual Sales Volumes	100.0000%	81.8273%	16.7458%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.326%
181			53,375,176	43,728,817	6,938,123	0	0	0	0	0	708,238
182											
183	56	Peak Day/wk Cogen	100.0000%	60.2373%	18.7803%	7.2384%	3.4785%	2.6788%	4.6943%	2.6964%	0.0000%
184			841,154	506,688	157,971	60,888	29,243	22,518	41,189	22,681	0
185											
186	57	Purchase Gas Expense - Supply	100.0000%	82.1044%	16.7821%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.1135%
187			513,129,874	421,302,227	86,113,721	0	0	0	0	0	5,713,728
188											
189	58	Sales Promotion Programs	100.0000%	97.1861%	2.2341%	0.0000%	0.0071%	0.2996%	0.1473%	0.6556%	0.0200%
190			279,751	271,879	6,250	140	29	838	412	156	56
191											
192	59	Total Revenue	100.0000%	79.2746%	16.3467%	1.6784%	0.8213%	0.4858%	0.5967%	0.2388%	0.7879%
193			806,545,568	639,385,507	131,843,518	13,637,330	5,011,329	3,917,830	4,469,952	1,924,842	6,435,851
194											
195	60	Late Payment Charge	100.0000%	79.2746%	16.3467%	1.6784%	0.8213%	0.4858%	0.5967%	0.2388%	0.7879%
196			6,810,696	5,399,150	1,113,324	114,313	42,317	33,084	37,912	16,252	54,344
197											
198	61	O&M Excluding Purchase Gas, A&G Exp. - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
199			0	0	0	0	0	0	0	0	0
200											
201	62	O&M Excluding Purchase Gas, A&G Exp. - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
202			0	0	0	0	0	0	0	0	0
203											
204	63	O&M Excluding Purchase Gas, A&G Exp. - Revenue	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
205			0	0	0	0	0	0	0	0	0
206											
207	64	Production, Transmission, Distribution, General Plant - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
208			0	0	0	0	0	0	0	0	0
209											
210	65	Production, Transmission, Distribution, General Plant - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
211			0	0	0	0	0	0	0	0	0
212											
213	66	Production, Transmission, Distribution, General Plant - Commodity	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
214			0	0	0	0	0	0	0	0	0

	A	B	C	D	E	F	G	H	I	J	K
1											
2											
3											
4											
5											
6											
7	Rate Year										
8	M.E. Customer Component										
9	Peak										
10	Current Rates										
11											
12											
13											
14											
15											
16											
17	Factor #	Description	Total	SG1	SG3	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Conen
216	07	Production, Transmission, Distribution, General Plant - Revenue	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
217			0	0	0	0	0	0	0	0	0
218											
219	08	Cogen Allocation	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
220			1	0	0	0	0	0	0	0	1
221											
222	09	Plant - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
223			0	0	0	0	0	0	0	0	0
224											
225	70	Plant - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
226			0	0	0	0	0	0	0	0	0
227											
228	71	Net Plant	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
229			0	0	0	0	0	0	0	0	0
230											
231	72	Net Rate Base	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
232			0	0	0	0	0	0	0	0	0
233											
234	73	Rate Base Excluding EBCAP - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
235			0	0	0	0	0	0	0	0	0
236											
237	74	Rate Base Excluding EBCAP - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
238			0	0	0	0	0	0	0	0	0
239											
240	75	Rate Base Excluding EBCAP - Commodity	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
241			0	0	0	0	0	0	0	0	0
242											
243	76	Rate Base Excluding EBCAP - Revenue	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
244			0	0	0	0	0	0	0	0	0
245											
246	77	Billing Function Revenues	100.0000%	63.7408%	6.1329%	0.0889%	0.0193%	0.0113%	0.0058%	0.0021%	0.0000%
247			11,491,482	10,772,174	704,784	10,116	2,220	1,298	672	240	0
248											
249	78	Peak Day Remaining Mains	100.0000%	65.1853%	20.3229%	7.8330%	3.7621%	2.8967%	0.0000%	0.0000%	0.0000%
250			777,304	506,888	157,071	80,888	29,243	22,516	0	0	0
251											
252	79	Peak Day Remaining Mains and >4" allocator allocator 76 + 56	100.0000%	82.6136%	19.5212%	7.5240%	3.6137%	2.7824%	2.5437%	1.4014%	0.0000%
253			1,618,458	1,013,376	315,942	121,772	56,486	45,032	41,169	22,681	0
254											
255	80	Supply Function Revenues	100.0000%	82.4574%	16.4542%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.0854%
256			524,943,567	432,854,334	86,375,507	0	0	0	0	0	5,713,720
257											
258	81	Delivery Function Revenues	100.0000%	71.6135%	16.8538%	5.1968%	1.9220%	1.5028%	1.7221%	0.7385%	0.2555%
259			258,092,891	185,345,795	43,498,350	13,397,034	4,950,525	3,878,740	4,444,550	1,905,942	661,898
260											
261	82	Purchase Gas Expense - Delivery	100.0000%	59.2209%	18.5715%	8.5920%	3.5564%	3.2919%	4.0297%	2.6372%	-0.0016%
262			15,690,351	9,291,884	2,913,937	1,348,114	574,023	516,507	632,263	413,786	(253)
263											
264	83	Uncollectibles - Supply	100.0000%	87.1298%	2.8653%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0049%
265			22,788,789	22,132,755	652,921	0	0	0	0	0	1,113
266											

	A	B	C	D	E	F	G	H	I	J	K
1											
2											
3											
4											
5											
6											
7	Rate Year										
8	M.E./Customer Component										
9	Peak										
10	Current Rates										
11											
12											
13											
14											
15											
16											
17	Factor										
18	#	Description	Total	SC1	SC3	IC1.1	IC2.0	IC3.0	IC4.0	IC4.1	Costs
19	1	Annual Throughput (MMcf)	100.0000%	52.4920%	16.4813%	7.8157%	4.0147%	3.9669%	10.8927%	2.8940%	1,842,7%
20			94,545,348	49,028,712	15,563,411	7,200,305	3,795,693	3,769,449	10,296,528	2,736,137	1,553,111
21	2	Peak (MMcf)	100.0000%	59.0867%	18.4215%	7.1001%	3.4101%	2.8257%	4.8009%	2.8449%	1,910,1%
22			857,534	506,858	157,071	60,886	29,243	22,516	41,169	22,861	16,380
23	3	Average Annual Customers	100.0000%	92.3962%	7.3934%	0.1861%	0.0239%	0.0117%	0.0057%	0.0022%	0.0008%
24			506,336	467,882	37,439	841	121	59	29	11	4
25	4	Average Annual Customers (Excluding Industrial)	100.0000%	92.3960%	7.3936%	0.1861%	0.0239%	0.0117%	0.0057%	0.0000%	0.0000%
26			506,371	467,882	37,439	841	121	59	29	0	0
27	5	Historic Service Line Investment (\$000)	100.0000%	90.5830%	8.2174%	0.7222%	0.2087%	0.1193%	0.0977%	0.0445%	0.0272%
28			335,429,414	303,775,130	27,563,674	2,422,318	699,941	400,220	327,802	146,185	91,146
29	6	Historic Meter Investment (\$00)	100.0000%	53.3182%	18.8333%	1.9604%	8.3099%	5.8821%	2.0668%	1.5888%	0.0287%
30			14,335,119	7,643,218	2,700,468	1,427,841	1,190,748	843,207	296,253	220,188	4,120
31	7	SC1, SC3, TC1.1 Meter Investment	100.0000%	64.8295%	22.8409%	12.1298%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
32			11,771,555	7,643,218	2,700,468	1,427,841	0	0	0	0	0
33	8	Historical Industrial M&R Station Equipment (\$000)	100.0000%	0.0000%	0.0000%	53.1830%	20.8607%	12.6837%	8.2438%	3.4365%	6.6011%
34			16,887,488	0	0	8,982,394	3,522,850	2,138,898	1,561,012	580,357	102,347
35	9	Mains - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
36			0	0	0	0	0	0	0	0	0
37	10	Mains - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
38			0	0	0	0	0	0	0	0	0
39	11	Distribution Plant Excluding Other - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
40			0	0	0	0	0	0	0	0	0
41	12	Distribution Plant Excluding Other - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
42			0	0	0	0	0	0	0	0	0
43	13	Production, Trans., Distr. Plant - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
44			0	0	0	0	0	0	0	0	0
45	14	Production, Trans., Distr. Plant - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
46			0	0	0	0	0	0	0	0	0
47	15	Mains & Services - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
48			0	0	0	0	0	0	0	0	0
49	16	Mains & Services - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
50			0	0	0	0	0	0	0	0	0
51	17	Meters & House Regulators - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
52			0	0	0	0	0	0	0	0	0
53	18	Distribution Plant - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
54			0	0	0	0	0	0	0	0	0
55	19	Distribution Labor w/o Other, Supervision - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
56			0	0	0	0	0	0	0	0	0
57	20	Distribution Labor w/o Other, Supervision - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
58			0	0	0	0	0	0	0	0	0
59	21	Historical Number of Meters	100.0000%	92.1578%	6.9864%	0.5844%	0.1824%	0.0563%	0.0180%	0.0133%	0.0017%
60			340,081	497,728	37,732	3,159	855	304	67	72	9
61	22	Customer Service Programs - Labor	100.0000%	21.1207%	38.5934%	0.8689%	0.1247%	22.5085%	11.0634%	4.1965%	1.5259%
62			1,675,569	352,770	603,061	13,838	1,969	354,835	174,311	66,119	24,041

National Fuel Gas Distribution Corporation
 New York Division
 Cost of Service Study
 Current Rates
 Twelve Months Ending December 31, 2008
 Service Class Allocation Factor Report

Clearing Function

	A	B	C	D	E	F	G	H	I	J	K
1											
2											
3											
4											
5											
6											
7											
8	Rate Year										
9	14.E Customer Component										
10	Peak										
11	Current Rates										
12											
13											
14											
15											
16											
17	Factor										
18	\$										
19		Description	Total	SG1	SG2	TC 1.1	TC 2.0	TC 3.0	TC 4.0	TC 4.1	Open
20	23	Customer Service Programs - O&M	100.0000%	40.8680%	29.5376%	6.634%	0.0655%	16.5174%	6.1187%	3.0795%	1.1199%
21			2,844,307	1,182,408	840,141	18,870	2,717	469,806	230,922	87,591	31,852
22	24	Average Annual Transportation Customers	100.0000%	80.1732%	18.0882%	1.3900%	0.2000%	0.0975%	0.0479%	0.0182%	0.0050%
23			80,504	48,508	10,932	841	121	59	29	11	3
24	25	Distribution O&M w/o Other, Supervision, Rent - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
25			0	0	0	0	0	0	0	0	0
26	26	Distribution O&M w/o Other, Supervision, Rent - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
27			0	0	0	0	0	0	0	0	0
28	27	Uncollectibles (Write-Offs) Delivery and Billing	100.0000%	96.9413%	2.8598%	0.0642%	0.0092%	0.0719%	0.0353%	0.0134%	0.0049%
29			22,631,118	22,132,756	652,921	14,866	2,110	16,420	8,070	3,061	1,113
30	28	Labor - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
31			0	0	0	0	0	0	0	0	0
32	29	Labor - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
33			0	0	0	0	0	0	0	0	0
34	30	Labor - Commodity	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
35			0	0	0	0	0	0	0	0	0
36	31	Labor - Revenue	100.0000%	70.2746%	16.3467%	1.8784%	0.6213%	0.4858%	0.5587%	0.2386%	0.7979%
37			9,147,630	7,251,746	1,495,336	153,534	56,835	44,436	50,925	21,826	72,989
38	32	O&M + Other Taxes - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
39			0	0	0	0	0	0	0	0	0
40	33	O&M + Other Taxes - Customer	100.0000%	92.3982%	7.3934%	0.1691%	-0.0239%	0.0117%	0.0057%	0.0022%	0.0008%
41			2,608,082	2,407,920	192,877	4,320	823	306	149	58	20
42	34	O&M + Other Taxes - Commodity	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
43			0	0	0	0	0	0	0	0	0
44	35	O&M + Other Taxes - Revenue	100.0000%	70.2746%	16.3467%	1.8784%	0.6213%	0.4858%	0.5587%	0.2386%	0.7979%
45			13,235,015	10,492,003	2,183,486	222,136	82,229	64,297	73,882	31,579	105,601
46	36	Regulatory Assessment Expense - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
47			0	0	0	0	0	0	0	0	0
48	37	Other Insurance - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
49			0	0	0	0	0	0	0	0	0
50	38	Misc. General Expense - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
51			0	0	0	0	0	0	0	0	0
52	39	Regulatory Assessment Expense - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
53			0	0	0	0	0	0	0	0	0
54	40	Regulatory Assessment Expense - Revenue	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
55			0	0	0	0	0	0	0	0	0
56	41	Other Insurance - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
57			0	0	0	0	0	0	0	0	0
58	42	Other Insurance - Revenue	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
59			0	0	0	0	0	0	0	0	0
60	43	Misc. General Expense - Customer	100.0000%	92.3982%	7.3934%	0.1691%	-0.0239%	0.0117%	0.0057%	0.0022%	0.0008%
61			1,049,897	970,148	77,630	1,744	251	123	60	23	9
62	44	Misc. General Expense - Revenue	100.0000%	79.2746%	16.3466%	1.8783%	0.6213%	0.4859%	0.5587%	0.2387%	0.7979%
63			444,356	357,420	72,870	7,461	2,762	2,180	2,475	1,061	3,647

	A	B	C	D	E	F	G	H	I	J	K
1											
2											
3											
4											
5											
6											
7											
8	Rate Year										
9	M.E./Customer Component										
10	Peak										
11	Current Rates										
12											
13											
14											
15											
16											
17	Factor										
18	#										
19	Description										
20		Total	SC1	SC3	IC1.1	IC2.0	IC3.0	IC4.0	IC4.1	Costs	
21	45 Meters & Services Plant	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0
22		0	0	0	0	0	0	0	0	0	0
23	46 M&R Station Equip & House Regulators Plant	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0
24		0	0	0	0	0	0	0	0	0	0
25	47 Gas Storage Inventory	100.0000%	83.2082%	18.4409%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.3509%	126,824
26		36,142,201	30,073,256	5,942,121	0	0	0	0	0	0	126,824
27	48 M&S Working Capital	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0
28		0	0	0	0	0	0	0	0	0	0
29	49 Plant - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0
30		0	0	0	0	0	0	0	0	0	0
31	50 Plant - Customer	100.0000%	92.3962%	7.3934%	0.1861%	0.0239%	0.0117%	0.0057%	0.0022%	0.0008%	18
32		1,948,759	1,800,578	144,080	3,237	486	228	111	43	18	18
33	51 Customer Security Deposits - Historical	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0
34		0	0	0	0	0	0	0	0	0	0
35	52 Depreciation Expense	100.0000%	92.3964%	7.3925%	0.1850%	0.0238%	0.0116%	0.0056%	0.0021%	0.0008%	3
36		373,394	345,002	27,807	620	89	44	21	8	3	3
37	53 Labor Expense - Total	100.0000%	79.2746%	16.3467%	1.8784%	0.8213%	0.4858%	0.5567%	0.2386%	0.7979%	72,989
38		9,147,830	7,251,748	1,495,338	153,534	66,838	44,439	50,825	21,828	72,989	72,989
39	54 Federal Income Tax	100.0000%	81.7177%	14.8798%	1.3988%	0.5101%	0.3978%	0.4541%	0.1946%	0.8485%	(33,727)
40		(5,192,989)	(4,243,577)	(762,309)	(72,538)	(26,488)	(20,646)	(23,583)	(10,105)	(33,727)	(33,727)
41	55 Annual Sales Volumes	100.0000%	81.9273%	18.7458%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.3269%	708,238
42		53,375,178	43,728,817	8,938,123	0	0	0	0	0	0	708,238
43	56 Peak Day w/o Cogen	100.0000%	60.2373%	18.7803%	7.2384%	3.4765%	2.6788%	4.8943%	2.6984%	0.0000%	0
44		841,154	506,888	157,971	60,880	29,243	22,518	41,169	22,881	0	0
45	57 Purchase Gas Expense - Supply	100.0000%	82.1044%	16.7821%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.1135%	5,713,728
46		513,129,874	421,302,227	86,113,721	0	0	0	0	0	0	5,713,728
47	58 Sales Promotion Programs	100.0000%	97.1881%	2.2341%	0.0500%	0.0071%	0.296%	0.1473%	0.0558%	0.0200%	56
48		279,751	271,879	8,230	140	20	298	412	158	56	56
49	59 Total Revenues	100.0000%	79.2746%	16.3467%	1.8784%	0.8213%	0.4858%	0.5567%	0.2386%	0.7979%	8,435,851
50		896,545,560	639,385,507	131,843,518	13,537,339	5,011,329	3,917,930	4,469,652	1,924,842	8,435,851	8,435,851
51	60 Late Payment Charge	100.0000%	79.2746%	16.3467%	1.8784%	0.8213%	0.4858%	0.5567%	0.2386%	0.7979%	54,344
52		6,810,698	5,399,150	1,113,324	114,313	42,317	33,084	37,912	16,252	54,344	54,344
53	61 O&M Excluding Purchase Gas, A&G Exp. - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0
54		0	0	0	0	0	0	0	0	0	0
55	62 O&M Excluding Purchase Gas, A&G Exp. - Customer	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0
56		0	0	0	0	0	0	0	0	0	0
57	63 O&M Excluding Purchase Gas, A&G Exp. - Revenue	100.0000%	79.2746%	16.3467%	1.8784%	0.8213%	0.4858%	0.5567%	0.2386%	0.7979%	74,882
58		9,357,324	7,417,882	1,629,813	157,053	58,137	45,457	52,093	22,327	74,882	74,882
59	64 Production, Transmission, Distribution, General Plant - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0
60		0	0	0	0	0	0	0	0	0	0
61	65 Production, Transmission, Distribution, General Plant - Customer	100.0000%	92.3962%	7.3934%	0.1861%	0.0239%	0.0117%	0.0057%	0.0022%	0.0008%	18
62		1,948,759	1,800,578	144,080	3,237	486	228	111	43	18	18
63	66 Production, Transmission, Distribution, General Plant - Commodity	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0
64		0	0	0	0	0	0	0	0	0	0

	A	B	C	D	E	F	G	H	I	J	K
1											
2											
3											
4											
5											
6											
7	Rate Year										
8	M.E./Customer Component										
9	Peak										
10	Current Rates										
11											
12											
13											
14											
15											
16											
17	Factor	Description	Total	SG1	SG3	IG.1.1	IG.2.0	IG.3.0	IG.4.0	IG.4.1	Scaps
215											
216	67	Production, Transmission, Distribution, General Plant - Revenue	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
217			0	0	0	0	0	0	0	0	0
218											
219	68	Cogen Allocation	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
220			1	0	0	0	0	0	0	0	1
221											
222	69	Plant - Commodity	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
223			0	0	0	0	0	0	0	0	0
224											
225	70	Plant - Revenue	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
226			0	0	0	0	0	0	0	0	0
227											
228	71	Net Plant	100.0000%	92.3942%	7.3934%	0.1681%	0.0239%	0.0117%	0.0057%	0.0022%	0.0068%
229			1,873,612	1,546,353	123,737	2,760	400	196	95	37	14
230											
231	72	Net Rate Base	100.0000%	81.3589%	14.9256%	1.4384%	0.5265%	0.4108%	0.4893%	0.2011%	0.8714%
232			12,599,327	10,250,427	1,880,554	181,230	66,334	51,729	59,124	25,335	64,504
233											
234	73	Rate Base Excluding EBCAP - Demand	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
235			0	0	0	0	0	0	0	0	0
236											
237	74	Rate Base Excluding EBCAP - Customer	100.0000%	92.3981%	7.3934%	0.1681%	0.0239%	0.0117%	0.0057%	0.0022%	0.0069%
238			1,061,212	1,839,801	147,219	3,308	476	233	114	44	17
239											
240	75	Rate Base Excluding EBCAP - Commodity	100.0000%	0.0000%	80.1979%	7.6714%	2.8040%	2.1659%	2.4977%	1.0702%	3.5729%
241			342,832	0	274,944	26,300	9,613	7,494	8,563	3,669	12,249
242											
243	76	Rate Base Excluding EBCAP - Revenue	100.0000%	79.2746%	16.3487%	1.6784%	0.6213%	0.4658%	0.5567%	0.2388%	0.7979%
244			10,555,871	8,368,123	1,725,537	177,170	65,583	51,281	58,765	25,195	84,226
245											
246	77	Billing Function Revenues	100.0000%	93.7496%	6.1329%	0.0580%	0.0193%	0.0113%	0.0058%	0.0021%	0.0000%
247			11,481,482	10,772,174	704,784	10,116	2,220	1,296	672	240	0
248											
249	78	Peak Day Remaining Mains	100.0000%	65.1853%	20.3229%	7.8330%	3.7821%	2.8967%	0.0000%	0.0000%	0.0000%
250			777,304	506,688	157,971	60,888	29,243	22,516	0	0	0
251											
252	79	Peak Day Remaining Mains and >4" allocator allocator 78 + 56	100.0000%	62.6136%	19.5212%	7.5240%	3.6137%	2.7624%	2.5437%	1.4014%	0.0000%
253			1,818,458	1,013,378	315,942	121,772	58,485	45,032	41,169	22,681	0
254											
255	80	Supply Function Revenues	100.0000%	82.4574%	16.4542%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.0834%
256			524,943,267	432,854,334	86,375,507	0	0	0	0	0	5,713,728
257											
258	81	Delivery Function Revenues	100.0000%	71.8135%	16.6536%	5.1908%	1.9220%	1.5028%	1.7221%	0.7365%	0.2568%
259			258,092,891	185,343,785	43,488,398	13,397,034	4,960,525	3,876,740	4,444,550	1,905,942	681,898
260											
261	82	Purchase Gas Expense - Delivery	100.0000%	59.2209%	16.5719%	6.5920%	3.6584%	3.2919%	4.0297%	2.6372%	-0.0616%
262			15,690,381	9,291,884	2,913,937	1,348,114	574,023	516,507	632,283	413,786	(253)
263											
264	83	Uncollectibles - Supply	100.0000%	97.1298%	2.8653%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0049%
265			22,768,789	22,132,755	652,921	0	0	0	0	0	1,113
266											

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1																			
2																			
3																			
4	Rate Year																		
5	M.E./Customer Component																		
6	Peak																		
7	Current Rates																		
8																			
9																			
10																			
11				FERC															
12	SUPPLY FUNCTION	Accounts	Total																
13																			
14	Gas Plant In Service	101																	
15	Production Plant	325-338	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	0	1	Demand
16																			
17	Transmission Plant	365-369	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	0	1	Demand
18																			
19	Distribution Plant																		
20	Land	374.1	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	0	1	Demand
21	Land Rights	374.2	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	0	1	Demand
22	Structures & Improvements	375	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	0	1	Demand
23	Mains	376	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	0	6	Distribution Mains Allocation
24	Compressor Station Equipment	377	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	0	1	Demand
25	M&R Station Equipment	378-379	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	0	2	Customer
26	Services	380	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	0	2	Customer
27	Meters	381	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	0	2	Customer
28	Meter Installations	382	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	0	2	Customer
29	House Regulators	383	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	0	2	Customer
30	House Regulators Installations	384	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	0	2	Customer
31	Industrial M&R Station Equipment	385	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	0	1	Demand
32	Other	387	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	0	5	% Total Distribution Demand & Customer
33	Total Distribution Plant		0					0	0	0	0	0	0	0	0	0	0		
34																			
35	General Plant	389-399																	
36	Land	389	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	0	19	Structures Allocator
37	Structures and Improvements	390	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	0	19	Structures Allocator
38	Office Equipment - Furniture	391.1	1,939	100.0000%	0.0000%	0.0000%	0.0000%	1,939	0	0	0	0	0	0	0	0	0	1,939	23 All Labor Allocator
39	Office Equipment - General	391.2	2,627	100.0000%	0.0000%	0.0000%	0.0000%	2,627	0	0	0	0	0	0	0	0	0	2,627	23 All Labor Allocator
40	Office Equipment - Computers	391.3	62,191	100.0000%	0.0000%	0.0000%	0.0000%	62,191	0	0	0	0	0	0	0	0	0	62,191	23 All Labor Allocator
41	Transportation Equipment	392	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	0	8	Production, Transmission, Distribution Plant
42	Stores Equipment	393	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	0	8	Production, Transmission, Distribution Plant
43	Garage Equipment	394	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	0	8	Production, Transmission, Distribution Plant
44	Power Equipment - Truck	396	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	0	8	Production, Transmission, Distribution Plant
45	Communication Equipment	397	27,686	100.0000%	0.0000%	0.0000%	0.0000%	27,686	0	0	0	0	0	0	0	0	0	27,686	23 All Labor Allocator
46	Miscellaneous Equipment	398	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	0	8	Production, Transmission, Distribution Plant
47	Total General		94,443					94,443	0	0	0	0	0	0	0	0	0	94,443	
48																			
49	Intangible Plant	301-303																	
50	Organization	301	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	0	8	Production, Transmission, Distribution Plant
51	Franchises and Consents	302	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	0	8	Production, Transmission, Distribution Plant
52	Misc. Intangible	303	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	0	8	Production, Transmission, Distribution Plant
53	Total Intangible		0					0	0	0	0	0	0	0	0	0	0		
54																			
55	Total Gas Plant In Service		94,443					94,443	0	0	0	0	0	0	0	0	0	94,443	
56																			

National Fuel Gas Distribution Corporation
New York Division
Cost of Service Study
Current Rates
Twelve Months Ending December 31, 2008

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1																		
2																		
3																		
4	Rate Year																	National Fuel Gas Distribution Corporation
5	M.E./Customer Component																	New York Division
6	Peak																	Cost of Service Study
7	Current Rates																	Current Rates
8																		Twelve Months Ending December 31, 2008
9																		
10																		
11				FERC														
12	SUPPLY FUNCTION	Accounts	Total		Classification %								Classification					
13																		
57	Accumulated Reserve for Depreciation	108																
58	Production Plant	325-338	0	100.000%	0.000%	0.000%	0.000%	0.000%	0	0	0	0	0	0	0	0	1 Demand	
59																		
60	Transmission Plant	365-369	0	100.000%	0.000%	0.000%	0.000%	0.000%	0	0	0	0	0	0	0	0	1 Demand	
61																		
62	Distribution Plant																	
63	Land	374.1	0	100.000%	0.000%	0.000%	0.000%	0.000%	0	0	0	0	0	0	0	0	1 Demand	
64	Land Rights	374.2	0	100.000%	0.000%	0.000%	0.000%	0.000%	0	0	0	0	0	0	0	0	1 Demand	
65	Structures & Improvements	375	0	100.000%	0.000%	0.000%	0.000%	0.000%	0	0	0	0	0	0	0	0	1 Demand	
66	Mains	376	0	0.000%	0.000%	0.000%	0.000%	0.000%	0	0	0	0	0	0	0	0	6 Distribution Mains Allocation	
67	Compressor Station Equipment	377	0	100.000%	0.000%	0.000%	0.000%	0.000%	0	0	0	0	0	0	0	0	1 Demand	
68	M&R Station Equipment	378-379	0	0.000%	100.000%	0.000%	0.000%	0.000%	0	0	0	0	0	0	0	0	2 Customer	
69	Services	380	0	0.000%	100.000%	0.000%	0.000%	0.000%	0	0	0	0	0	0	0	0	2 Customer	
70	Meters	381	0	0.000%	100.000%	0.000%	0.000%	0.000%	0	0	0	0	0	0	0	0	2 Customer	
71	Meter Installations	382	0	0.000%	100.000%	0.000%	0.000%	0.000%	0	0	0	0	0	0	0	0	2 Customer	
72	House Regulators	383	0	0.000%	100.000%	0.000%	0.000%	0.000%	0	0	0	0	0	0	0	0	2 Customer	
73	House Regulators Installations	384	0	0.000%	100.000%	0.000%	0.000%	0.000%	0	0	0	0	0	0	0	0	2 Customer	
74	Industrial M&R Station Equipment	385	0	100.000%	0.000%	0.000%	0.000%	0.000%	0	0	0	0	0	0	0	0	1 Demand	
75	Other	387	0	0.000%	0.000%	0.000%	0.000%	0.000%	0	0	0	0	0	0	0	0	5 % Total Distribution Demand & Customer	
76	Total Distribution		0						0	0	0	0	0	0	0	0		
77	General Plant	389-399																
78	Land	389	0	0.000%	0.000%	0.000%	0.000%	0.000%	0	0	0	0	0	0	0	0	19 Structures Allocator	
79	Structures and Improvements	390	0	0.000%	0.000%	0.000%	0.000%	0.000%	0	0	0	0	0	0	0	0	19 Structures Allocator	
80	Office Equipment - Furniture	391.1	802	100.000%	0.000%	0.000%	0.000%	0.000%	802	0	0	0	0	0	0	0	802 23 All Labor Allocator	
81	Office Equipment - General	391.2	(559)	100.000%	0.000%	0.000%	0.000%	0.000%	(559)	0	0	0	0	0	0	0	(559) 23 All Labor Allocator	
82	Office Equipment - Computers	391.3	(9,363)	100.000%	0.000%	0.000%	0.000%	0.000%	(9,363)	0	0	0	0	0	0	0	(9,363) 23 All Labor Allocator	
83	Trans Equip - CMPT		0	0.000%	0.000%	0.000%	0.000%	0.000%	0	0	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant	
84	Stores Equipment	393	0	0.000%	0.000%	0.000%	0.000%	0.000%	0	0	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant	
85	Garage Equipment	394	0	0.000%	0.000%	0.000%	0.000%	0.000%	0	0	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant	
86	Power Equipment	396	0	0.000%	0.000%	0.000%	0.000%	0.000%	0	0	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant	
87	Communication Equipment	397	(9,372)	100.000%	0.000%	0.000%	0.000%	0.000%	(9,372)	0	0	0	0	0	0	0	(9,372) 23 All Labor Allocator	
88	Miscellaneous Equipment	398	0	0.000%	0.000%	0.000%	0.000%	0.000%	0	0	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant	
89	Total General		(18,492)						(18,492)	0	0	0	0	0	0	0	(18,492)	
90																		
91																		
92	Intangible Plant	301-303																
93	Organization	301	0	0.000%	0.000%	0.000%	0.000%	0.000%	0	0	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant	
94	Franchises and Consents	302	0	0.000%	0.000%	0.000%	0.000%	0.000%	0	0	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant	
95	Misc. Intangible	303	0	0.000%	0.000%	0.000%	0.000%	0.000%	0	0	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant	
96	Total Intangible		0						0	0	0	0	0	0	0	0	0	
97																		
98	Total Accumulated Reserve for Depreciation		(18,492)						(18,492)	0	0	0	0	0	0	0	(18,492)	
99																		

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1																			
2																			
3																			
4	Rate Year																		
5	M.E./Customer Component																		
6	Peak																		
7	Current Rates																		
8																			
9																			
10																			
11				FERC															
12	SUPPLY FUNCTION		Accounts	Total	Classification %				Classification				Total	#	Classification				
13					Demand	Customer	Commodity	Revenue	Demand	Customer	Commodity	Revenue							
100	Depreciation Expense		403																
101	Production Plant			0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1 Demand				
102																			
103	Transmission Plant			0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1 Demand				
104																			
105	Distribution Plant																		
106	Land			0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1 Demand				
107	Land Rights			0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1 Demand				
108	Structures & Improvements			0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1 Demand				
109	Mains			0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	6 Distribution Mains Allocation				
110	Compressor Station Equipment			0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1 Demand				
111	M&R Station Equipment			0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2 Customer				
112	Services			0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2 Customer				
113	Meters			0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2 Customer				
114	Meter Installations			0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2 Customer				
115	House Regulators			0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2 Customer				
116	House Regulators Installations			0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2 Customer				
117	Industrial M&R Station Equipment			0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1 Demand				
118	Other			0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	5 % Total Distribution Demand & Customer				
119	Total Distribution			0					0	0	0	0	0	0					
120																			
121	General Plant																		
122	Land			0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	19 Structures Allocator				
123	Structures and Improvements			0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	19 Structures Allocator				
124	Office Equipment - Furniture			162	100.0000%	0.0000%	0.0000%	0.0000%	162	0	0	0	0	162	23 All Labor Allocator				
125	Office Equipment - General			155	100.0000%	0.0000%	0.0000%	0.0000%	155	0	0	0	0	155	23 All Labor Allocator				
126	Office Equipment - Computers			21,253	100.0000%	0.0000%	0.0000%	0.0000%	21,253	0	0	0	0	21,253	23 All Labor Allocator				
127	Trans Equip			0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant				
128	Stores Equipment			0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant				
129	Garage Equipment			0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant				
130	Power Equipment			0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant				
131	Communication Equipment			2,546	100.0000%	0.0000%	0.0000%	0.0000%	2,546	0	0	0	0	2,546	23 All Labor Allocator				
132	Miscellaneous Equipment			0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant				
133	Total General			24,116					24,116	0	0	0	0	24,116					
134																			
135	Intangible Plant																		
136	Organization			0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant				
137	Franchises and Consents			0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant				
138	Misc. Intangible			0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant				
139	Total Intangible			0					0	0	0	0	0	0					
140																			
141	Total Depreciation Expense			24,116					24,116	0	0	0	0	24,116					
142																			

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1																			
2																			
3																			
4				Rate Year															
5				M.E./Customer Component															
6				Peak															
7				Current Rates															
8																			
9																			
10																			
11					FERC														
12				SUPPLY FUNCTION	Accounts	Total	Demand	Customer	Commodity	Revenue	Demand	Customer	Commodity	Revenue	Total	#	Classification		
13																			
143				Working Capital															
144				Cash															
145				Gas Purchase Related		0	0.0000%	0.0000%	100.0000%	0.0000%	0	0	0	0	0	3	Commodity		
146				Non Gas Purchase Related		2,087,241	0.0000%	0.0000%	3.0930%	96.9070%	0	0	64,558	2,022,683	2,087,241	14	O&M Excluding Purchased Gas		
147				Total Cash Working Capital		2,087,241					0	0	64,558	2,022,683	2,087,241				
148				Prepayments															
149				Taxes - Property		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant		
150				Other Insurance		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	17	Other Insurance Expense		
151				AGA Dues		0	0.0000%	0.0000%	0.0000%	100.0000%	0	0	0	0	0	18	Misc. General Expense		
152				Total Prepayments		0					0	0	0	0	0				
153				Material & Supplies															
154				Valves		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand		
155				Regulators - Dom & Ind.		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand		
156				Meter & Service Risers		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer		
157				Pipe - Services & Mains		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	7	Distribution Mains & Services		
158				Total Material & Supplies		0					0	0	0	0	0				
159				Gas Storage Inventory		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand		
160				Total Working Capital		2,087,241					0	0	64,558	2,022,683	2,087,241				
161																			
162				Other Operating Revenues Sales Tax		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	8	Production, Transmission, Distribution Plant		
163																			
164				Other		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer		
165				Deferred Income Taxes	410.1														
166				Production		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand		
167				Transmission		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand		
168				Distribution		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	5	% Total Distribution Demand & Customer		
169				General		(372)	100.0000%	0.0000%	0.0000%	0.0000%	(372)	0	0	0	0	9	Production, Transmission, Distribution, General Plant		
170				Total Deferred Income Taxes		(372)					(372)	0	0	0	0	(372)			
171				Deferred Income Taxes - ITC	409														
172				Production		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand		
173				Transmission		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand		
174				Distribution		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	5	% Total Distribution Demand & Customer		
175				General		(11)	100.0000%	0.0000%	0.0000%	0.0000%	(11)	0	0	0	0	9	Production, Transmission, Distribution, General Plant		
176				Total Deferred Income Taxes - ITC		(11)					(11)	0	0	0	0	(11)			
177																			
178				Deferred NY PSC Assessment		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	16	Regulatory Assessment Expense		
179				Deferred RD&D		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer		
180				Deferred Site Remediation Costs		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	8	Production, Transmission, Distribution Plant		
181				TRA Impacts - Uncollectibles		0	0.0000%	0.0000%	0.0000%	100.0000%	0	0	0	0	0	4	Revenue		
182				Elimination of Reorganization Costs per C27934		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer		
183				Internal Pension Reserve		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	15	Direct Charged Labor Expense		
184				Earnings Base in Excess of Capitalization		2,532	3.4940%	0.0000%	2.9849%	93.5211%	88	0	76	2,368	2,532	22	EBCAP Ratebase Component		
185																			

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1																			
2																			
3																			
4	Rate Year																		
5	M.E./Customer Component																		
6	Peak																		
7	Current Rates																		
8																			
9																			
10																			
11				FERC															
12	SUPPLY FUNCTION	Accounts	Total	Classification %				Classification				Total	#	Classification					
13				Demand	Customer	Commodity	Revenue	Demand	Customer	Commodity	Revenue								
186	Direct Labor Expense	401,402																	
187	Natural Gas Production	750-769	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1 Demand					
188																			
189	Other Gas Supply	807.1-813																	
190	Purchase Gas Expense	401999	0	0.0000%	0.0000%	100.0000%	0.0000%	0	0	0	0	0	0	3 Commodity					
191	Other Gas Supply Expense		0	0.0000%	0.0000%	100.0000%	0.0000%	0	0	0	0	0	0	3 Commodity					
192	Total Other Gas Supply		0					0	0	0	0	0	0						
193																			
194	Transmission	850-867	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1 Demand					
195																			
196	Distribution																		
197	Load Dispatching	871	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1 Demand					
198	Structures & Improvements	886	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1 Demand					
199	Compressor Station Equipment	872	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1 Demand					
200	Compressor Station Equipment Maint	888	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1 Demand					
201	Mains & Services	874	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	7 Distribution Mains & Services					
202	Mains Maintenance	887	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	6 Distribution Mains Allocation					
203	Services Maintenance	887	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	7 Distribution Mains & Services					
204	Meas. & Regulator - General	875,889	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1 Demand					
205	Meas. & Regulator - Industrial	876,890	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1 Demand					
206	Meas. & Regulator - City	877,891	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1 Demand					
207	Meters & House Regulators	878,893	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2 Customer					
208	Customer Installations		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2 Customer					
209	Maint. Of Other Equipment	894	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	5 % Total Distribution Demand & Customer					
210	Other Distribution Expense	879	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	5 % Total Distribution Demand & Customer					
211	Supervision & Engineering	870,885	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	10 Distribution Labor Expense					
212	Total Distribution		0					0	0	0	0	0	0						
213																			
214	Customer Accounts																		
215	Meter Reading	902	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2 Customer					
216	Customer Record & Collections	903	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	20 Consumer Affairs and Credit and Collections - Labor					
217	Uncollectible Accounts	904	0	0.0000%	0.0000%	0.0000%	100.0000%	0	0	0	0	0	0	4 Revenue					
218	Miscellaneous Customer Accounts	905	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2 Customer					
219	Supervision	901	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	20 Consumer Affairs and Credit and Collections - Labor					
220	Total Customer Accounts		0					0	0	0	0	0	0						
221																			
222	Customer Service	909-913																	
223	Customer Service		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2 Customer					
224	Transportation Administration		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2 Customer					
225	Total Customer Service		0					0	0	0	0	0	0						
226																			
227	Total Direct Labor Expense		0					0	0	0	0	0	0						
228																			

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1																		
2																		
3																		
4																		
5																		
6																		
7																		
8																		
9																		
10																		
11																		
12																		
13																		
229																		
230																		
231																		
232																		
233																		
234																		
235																		
236																		
237																		
238																		
239																		
240																		
241																		
242																		
243																		
244																		
245																		
246																		
247																		
248																		
249																		
250																		
251																		
252																		
253																		
254																		
255																		
256																		
257																		
258																		
259																		
260																		
261																		
262																		
263																		
264																		
265																		
266																		
267																		
268																		
269																		
270																		
271																		
272																		
273																		

National Fuel Gas Distribution Corporation
New York Division
Cost of Service Study
Current Rates
Twelve Months Ending December 31, 2008

Exhibit _____ (RMFA-3)
Schedule 1
Worksheet
Supply
Page 6

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1																			
2																			
3																			
4	Rate Year																		National Fuel Gas Distribution Corporation
5	M.E./Customer Component																		New York Division
6	Peak																		Cost of Service Study
7	Current Rates																		Current Rates
8																			Twelve Months Ending December 31, 2008
9																			
10																			
11																			
12	SUPPLY FUNCTION	FERC																	
13		Accounts	Total	Demand	Customer	Commodity	Revenue	Demand	Customer	Commodity	Revenue	Total	#						Classification
14	Administrative & General Expenses																		
15	A&G Salaries	920																	
16	Corporate Management - Non O&M		0	100.000%	0.000%	0.000%	0.000%	0	0	0	0	0	0	9					Production, Transmission, Distribution, General Plant
17	Corporate Management - O&M		224,488	0.000%	0.000%	0.000%	100.000%	0	0	0	224,488	224,488	13					O&M Excluding Purchased Gas, A&G Exp	
18	Consumer Services		0	0.000%	100.000%	0.000%	0.000%	0	0	0	0	0	0	2					Customer
19	Operations, Engineering, & Mechanical		0	100.000%	0.000%	0.000%	0.000%	0	0	0	0	0	0	9					Production, Transmission, Distribution, General Plant
20	Total A&G Salaries		224,488					0	0	0	224,488	224,488							
21																			
22	Office Supplies & Expenses	921																	
23	Corporate Management - Non O&M		0	100.000%	0.000%	0.000%	0.000%	0	0	0	0	0	0	9					Production, Transmission, Distribution, General Plant
24	Corporate Management - O&M		119,639	0.000%	0.000%	0.000%	100.000%	0	0	0	119,639	119,639	13						O&M Excluding Purchased Gas, A&G Exp
25	Consumer Services		0	0.000%	100.000%	0.000%	0.000%	0	0	0	0	0	0	2					Customer
26	Operations, Engineering, & Mechanical		0	100.000%	0.000%	0.000%	0.000%	0	0	0	0	0	0	9					Production, Transmission, Distribution, General Plant
27	Total Outside Services		119,639					0	0	0	119,639	119,639							
28																			
29	Administrative Exp. Transferred - Credit	922																	
30	Corporate Management - Non O&M		0	100.000%	0.000%	0.000%	0.000%	0	0	0	0	0	0	9					Production, Transmission, Distribution, General Plant
31	Corporate Management - O&M		(55)	0.000%	0.000%	0.000%	100.000%	0	0	0	(55)	(55)	13						O&M Excluding Purchased Gas, A&G Exp
32	Consumer Services		0	0.000%	100.000%	0.000%	0.000%	0	0	0	0	0	0	2					Customer
33	Operations, Engineering, & Mechanical		0	100.000%	0.000%	0.000%	0.000%	0	0	0	0	0	0	9					Production, Transmission, Distribution, General Plant
34	Total Administrative Exp. Transferred - Credit		(55)					0	0	0	(55)	(55)							
35																			
36	Outside Services Employed	923																	
37	Corporate Management - Non O&M		0	100.000%	0.000%	0.000%	0.000%	0	0	0	0	0	0	9					Production, Transmission, Distribution, General Plant
38	Corporate Management - O&M		63,829	0.000%	0.000%	0.000%	100.000%	0	0	0	63,829	63,829	13						O&M Excluding Purchased Gas, A&G Exp
39	Consumer Services		0	0.000%	100.000%	0.000%	0.000%	0	0	0	0	0	0	2					Customer
40	Operations, Engineering, & Mechanical		0	100.000%	0.000%	0.000%	0.000%	0	0	0	0	0	0	9					Production, Transmission, Distribution, General Plant
41	Total Outside Services Employed		63,829					0	0	0	63,829	63,829							
42																			
43	Property Insurance	924																	
44	Corporate Management - Non O&M		0	100.000%	0.000%	0.000%	0.000%	0	0	0	0	0	0	9					Production, Transmission, Distribution, General Plant
45	Corporate Management - O&M		0	0.000%	0.000%	0.000%	100.000%	0	0	0	0	0	0	13					O&M Excluding Purchased Gas, A&G Exp
46	Consumer Services		0	0.000%	100.000%	0.000%	0.000%	0	0	0	0	0	0	2					Customer
47	Operations, Engineering, & Mechanical		0	100.000%	0.000%	0.000%	0.000%	0	0	0	0	0	0	9					Production, Transmission, Distribution, General Plant
48	Total Property Insurance		0					0	0	0	0	0	0						
49																			
50	Injuries & Damages	925																	
51	Corporate Management - Non O&M		0	100.000%	0.000%	0.000%	0.000%	0	0	0	0	0	0	9					Production, Transmission, Distribution, General Plant
52	Corporate Management - O&M		56,057	0.000%	0.000%	0.000%	100.000%	0	0	0	56,057	56,057	13						O&M Excluding Purchased Gas, A&G Exp
53	Consumer Services		0	0.000%	100.000%	0.000%	0.000%	0	0	0	0	0	0	2					Customer
54	Operations, Engineering, & Mechanical		0	100.000%	0.000%	0.000%	0.000%	0	0	0	0	0	0	9					Production, Transmission, Distribution, General Plant
55	Total Injuries & Damages		56,057					0	0	0	56,057	56,057							
56																			

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	
1																			
2																			
3																			
4	Rate Year																		National Fuel Gas Distribution Corporation
5	M.E./Customer Component																		New York Division
6	Peak																		Cost of Service Study
7	Current Rates																		Current Rates
8																			Twelve Months Ending December 31, 2008
9																			
10																			
11				FERC															
12	SUPPLY FUNCTION	Accounts	Total		Classification %								Classification						
13					Demand	Customer	Commodity	Revenue		Demand	Customer	Commodity	Revenue	Total	#				Classification
14																			
15	Employee Pension & Benefits	926																	
16	Corporate Management - Non O&M		0	100.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	9			9 Production, Transmission, Distribution, General Plant	
17	Corporate Management - O&M	897,171	0	0.0000%	0.0000%	0.0000%	100.0000%		0	0	0	0	897,171	897,171	13			13 O&M Excluding Purchased Gas, A&G Exp	
18	Consumer Services	0	0	0.0000%	100.0000%	0.0000%	0.0000%		0	0	0	0	0	0	2			2 Customer	
19	Operations, Engineering, & Mechanical	0	0	100.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	9			9 Production, Transmission, Distribution, General Plant	
20	Total Employee Pension & Benefits	897,171							0	0	0	0	897,171	897,171					
21																			
22	Franchise Requirement	927																	
23	Corporate Management - Non O&M		0	100.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	9			9 Production, Transmission, Distribution, General Plant	
24	Corporate Management - O&M	0	0	0.0000%	0.0000%	0.0000%	100.0000%		0	0	0	0	0	0	13			13 O&M Excluding Purchased Gas, A&G Exp	
25	Consumer Services	0	0	0.0000%	100.0000%	0.0000%	0.0000%		0	0	0	0	0	0	2			2 Customer	
26	Operations, Engineering, & Mechanical	0	0	100.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	9			9 Production, Transmission, Distribution, General Plant	
27	Total Franchise Requirement	0							0	0	0	0	0	0					
28																			
29	Regulatory Commission Expenses	928																	
30	Corporate Management - Non O&M		0	100.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	9			9 Production, Transmission, Distribution, General Plant	
31	Corporate Management - O&M	0	0	0.0000%	0.0000%	0.0000%	100.0000%		0	0	0	0	0	0	13			13 O&M Excluding Purchased Gas, A&G Exp	
32	Consumer Services	0	0	0.0000%	100.0000%	0.0000%	0.0000%		0	0	0	0	0	0	2			2 Customer	
33	Operations, Engineering, & Mechanical	0	0	100.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	9			9 Production, Transmission, Distribution, General Plant	
34	Total Regulatory Expenses	0							0	0	0	0	0	0					
35																			
36	Miscellaneous General Expenses	930.2																	
37	Corporate Management - Non O&M		0	100.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	9			9 Production, Transmission, Distribution, General Plant	
38	Corporate Management - O&M	244,994	0	0.0000%	0.0000%	0.0000%	100.0000%		0	0	0	0	244,994	244,994	13			13 O&M Excluding Purchased Gas, A&G Exp	
39	Consumer Services	0	0	0.0000%	100.0000%	0.0000%	0.0000%		0	0	0	0	0	0	2			2 Customer	
40	Operations, Engineering, & Mechanical	0	0	100.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	9			9 Production, Transmission, Distribution, General Plant	
41	Total Miscellaneous General Expenses	244,994							0	0	0	0	244,994	244,994					
42																			
43	Rents	931																	
44	Corporate Management - Non O&M		0	100.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	9			9 Production, Transmission, Distribution, General Plant	
45	Corporate Management - O&M	379	0	0.0000%	0.0000%	0.0000%	100.0000%		0	0	0	0	379	379	13			13 O&M Excluding Purchased Gas, A&G Exp	
46	Consumer Services	0	0	0.0000%	100.0000%	0.0000%	0.0000%		0	0	0	0	0	0	2			2 Customer	
47	Operations, Engineering, & Mechanical	0	0	100.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	9			9 Production, Transmission, Distribution, General Plant	
48	Total Rents	379							0	0	0	0	379	379					
49																			
50	Maintenance General Plant	932																	
51	Corporate Management - Non O&M		0	100.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	9			9 Production, Transmission, Distribution, General Plant	
52	Corporate Management - O&M	3,021	0	0.0000%	0.0000%	0.0000%	100.0000%		0	0	0	0	3,021	3,021	13			13 O&M Excluding Purchased Gas, A&G Exp	
53	Consumer Services	0	0	0.0000%	100.0000%	0.0000%	0.0000%		0	0	0	0	0	0	2			2 Customer	
54	Operations, Engineering, & Mechanical	0	0	100.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	9			9 Production, Transmission, Distribution, General Plant	
55	Total Maintenance General Plant	3,021							0	0	0	0	3,021	3,021					
56																			
57	Total Administrative and General	1,609,523											1,609,523	1,609,523					
58																			
59	Misc. Other	0	0	0.0000%	100.0000%	0.0000%	0.0000%		0	0	0	0	0	0	2			2 Customer	
60																			
61	Total O&M Expenses	529,827,925							0	0	513,646,469	16,181,456	529,827,925						
62																			
63																			
64																			

Exhibit
Schedule 1
Worksheet
Supply
Page 8

(RMFA-3)

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1																			
2																			
3																			
4	Rate Year																		
5	M.E./Customer Component																		
6	Peak																		
7	Current Rates																		
8																			
9																			
10																			
11																			
12	SUPPLY FUNCTION	FERC																	
13		Accounts	Total	Classification %				Classification				Total	#	Classification					
13				Demand	Customer	Commodity	Revenue	Demand	Customer	Commodity	Revenue								
365	Taxes Other Than Income																		
366	Federal																		
367	FICA		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	15	Direct Charged Labor Expense					
368	Unemployment Compensation		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	15	Direct Charged Labor Expense					
369	Total Federal		0					0	0	0	0	0	0						
370	New York State																		
371	Unemployment Insurance		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	15	Direct Charged Labor Expense					
372	Misc - Insurance Premium Tax																		
373	Production		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand					
374	Transmission		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand					
375	Distribution		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	5	% Total Distribution Demand & Customer					
376	General		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant					
377	Total Miscellaneous		0					0	0	0	0	0	0						
378	Property																		
379	Production		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand					
380	Transmission		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand					
381	Distribution		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	5	% Total Distribution Demand & Customer					
382	General		106	100.0000%	0.0000%	0.0000%	0.0000%	106	0	0	0	0	9	Production, Transmission, Distribution, General Plant					
383	Total Property		106					106	0	0	0	0	106						
384	Sales Tax Company Use		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	8	Production, Transmission, Distribution Plant					
385	Total New York		106					106	0	0	0	0	106						
386	Total Taxes Other Than Income		106					106	0	0	0	0	106						
387	END SUPPLY FUNCTION																		

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1																		
2																		
3																		
4	Rate Year																	
5	M.E./Customer Component																	
6	Peak																	
7	Current Rates																	
8																		
9																		
10																		
11																		
12	STORAGE FUNCTION	FERC		Classification %					Classification									
13		Accounts	Total	Demand	Customer	Commodity	Revenue	Demand	Customer	Commodity	Revenue	Total	#				Classification	
14	Gas Plant in Service	101																
15	Production Plant	325-338	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1			Demand	
16																		
17	Transmission Plant	365-369	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1			Demand	
18																		
19	Distribution Plant																	
20	Land	374.1	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1			Demand	
21	Land Rights	374.2	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1			Demand	
22	Structures & Improvements	375	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1			Demand	
23	Mains	376	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	6			Distribution Mains Allocation	
24	Compressor Station Equipment	377	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1			Demand	
25	M&R Station Equipment	378-379	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2			Customer	
26	Services	380	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2			Customer	
27	Meters	381	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2			Customer	
28	Meter Installations	382	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2			Customer	
29	House Regulators	383	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2			Customer	
30	House Regulators Installations	384	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2			Customer	
31	Industrial M&R Station Equipment	385	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1			Demand	
32	Other	387	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	5			% Total Distribution Demand & Customer	
33	Total Distribution Plant		0					0	0	0	0	0	0					
34																		
35	General Plant	389-399																
36	Land	389	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	19			Structures Allocator	
37	Structures and Improvements	390	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	19			Structures Allocator	
38	Office Equipment - Furniture	391.1	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	23			All Labor Allocator	
39	Office Equipment - General	391.2	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	23			All Labor Allocator	
40	Office Equipment - Computers	391.3	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	23			All Labor Allocator	
41	Transportation Equipment	392	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8			Production, Transmission, Distribution Plant	
42	Stores Equipment	393	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8			Production, Transmission, Distribution Plant	
43	Garage Equipment	394	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8			Production, Transmission, Distribution Plant	
44	Power Equipment - Truck	396	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	23			All Labor Allocator	
45	Communication Equipment	397	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8			Production, Transmission, Distribution Plant	
46	Miscellaneous Equipment	398	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8			Production, Transmission, Distribution Plant	
47	Total General		0					0	0	0	0	0	0					
48																		
49	Intangible Plant	301-303																
50	Organization	301	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8			Production, Transmission, Distribution Plant	
51	Franchises and Consents	302	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8			Production, Transmission, Distribution Plant	
52	Misc. Intangible	303	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8			Production, Transmission, Distribution Plant	
53	Total Intangible		0					0	0	0	0	0	0					
54																		
55	Total Gas Plant in Service		0					0	0	0	0	0	0					
56																		

National Fuel Gas Distribution Corporation
New York Division
Cost of Service Study
Current Rates
Twelve Months Ending December 31, 2008

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1																			
2																			
3																			
4				Rate Year															National Fuel Gas Distribution Corporation
5				M.E./Customer Component															New York Division
6				Peak															Cost of Service Study
7				Current Rates															Current Rates
8																			Twelve Months Ending December 31, 2008
9																			
10																			
11																			
12				STORAGE FUNCTION	FERC														
13					Accounts	Total	Demand	Customer	Commodity	Revenue	Demand	Customer	Commodity	Revenue	Total	#		Classification	
57				Accumulated Reserve for Depreciation	108														
58				Production Plant	325-338	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1	Demand	
59																			
60				Transmission Plant	365-369	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1	Demand	
61																			
62				Distribution Plant															
63				Land	374.1	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1	Demand	
64				Land Rights	374.2	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1	Demand	
65				Structures & Improvements	375	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1	Demand	
66				Mains	376	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	6	Distribution Mains Allocation	
67				Compressor Station Equipment	377	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1	Demand	
68				M&R Station Equipment	378-379	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2	Customer	
69				Services	380	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2	Customer	
70				Meters	381	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2	Customer	
71				Meter Installations	382	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2	Customer	
72				House Regulators	383	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2	Customer	
73				House Regulators Installations	384	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2	Customer	
74				Industrial M&R Station Equipment	385	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1	Demand	
75				Other	387	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	5	% Total Distribution Demand & Customer	
76				Total Distribution		0					0	0	0	0	0	0			
77																			
78				General Plant	389-399														
79				Land	389	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	19	Structures Allocator	
80				Structures and Improvements	390	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	19	Structures Allocator	
81				Office Equipment - Furniture	391.1	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	23	All Labor Allocator	
82				Office Equipment - General	391.2	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	23	All Labor Allocator	
83				Office Equipment - Computers	391.3	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	23	All Labor Allocator	
84				Trans Equip - CMPT		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8	Production, Transmission, Distribution Plant	
85				Stores Equipment	393	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8	Production, Transmission, Distribution Plant	
86				Garage Equipment	394	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8	Production, Transmission, Distribution Plant	
87				Power Equipment	396	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	23	All Labor Allocator	
88				Communication Equipment	397	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8	Production, Transmission, Distribution Plant	
89				Miscellaneous Equipment	398	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8	Production, Transmission, Distribution Plant	
90				Total General		0					0	0	0	0	0	0			
91																			
92				Intangible Plant	301-303														
93				Organization	301	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8	Production, Transmission, Distribution Plant	
94				Franchises and Consents	302	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8	Production, Transmission, Distribution Plant	
95				Misc. Intangible	303	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8	Production, Transmission, Distribution Plant	
96				Total Intangible		0					0	0	0	0	0	0			
97																			
98				Total Accumulated Reserve for Depreciation		0					0	0	0	0	0	0			
99																			

Exhibit (RMFA-3)
 Schedule 1
 Worksheet
 Storage
 Page 2

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1																			
2																			
3																			
4	Rate Year																		
5	M.E./Customer Component																		
6	Peak																		
7	Current Rates																		
8																			
9																			
10																			
11																			
12	STORAGE FUNCTION																		
13																			
100	Depreciation Expense	403																	
101	Production Plant		0	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%										0	1 Demand
102																			
103	Transmission Plant		0	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%										0	1 Demand
104																			
105	Distribution Plant																		
106	Land		0	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%										0	1 Demand
107	Land Rights		0	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%										0	1 Demand
108	Structures & Improvements		0	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%										0	1 Demand
109	Mains		0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%										0	6 Distribution Mains Allocation
110	Compressor Station Equipment		0	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%										0	1 Demand
111	M&R Station Equipment		0	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%										0	2 Customer
112	Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%										0	2 Customer
113	Meters		0	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%										0	2 Customer
114	Meter Installations		0	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%										0	2 Customer
115	House Regulators		0	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%										0	2 Customer
116	House Regulators Installations		0	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%										0	2 Customer
117	Industrial M&R Station Equipment		0	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%										0	1 Demand
118	Other		0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%										0	5 % Total Distribution Demand & Customer
119	Total Distribution		0															0	
120																			
121	General Plant																		
122	Land		0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%										0	19 Structures Allocator
123	Structures and Improvements		0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%										0	19 Structures Allocator
124	Office Equipment - Furniture		0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%										0	23 All Labor Allocator
125	Office Equipment - General		0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%										0	23 All Labor Allocator
126	Office Equipment - Computers		0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%										0	23 All Labor Allocator
127	Trans Equip		0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%										0	8 Production, Transmission, Distribution Plant
128	Stores Equipment		0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%										0	8 Production, Transmission, Distribution Plant
129	Garage Equipment		0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%										0	8 Production, Transmission, Distribution Plant
130	Power Equipment		0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%										0	8 Production, Transmission, Distribution Plant
131	Communication Equipment		0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%										0	23 All Labor Allocator
132	Miscellaneous Equipment		0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%										0	8 Production, Transmission, Distribution Plant
133	Total General		0															0	
134																			
135	Intangible Plant																		
136	Organization		0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%										0	8 Production, Transmission, Distribution Plant
137	Franchises and Consents		0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%										0	8 Production, Transmission, Distribution Plant
138	Misc. Intangible		0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%										0	8 Production, Transmission, Distribution Plant
139	Total Intangible		0															0	
140																			
141	Total Depreciation Expense		0															0	
142																			

National Fuel Gas Distribution Corporation
New York Division
Cost of Service Study
Current Rates
Twelve Months Ending December 31, 2008

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1																			
2																			
3																			
4																			
5																			
6																			
7																			
8																			
9																			
10																			
11																			
12																			
13																			
143																			
144																			
145																			
146																			
147																			
148																			
149																			
150																			
151																			
152																			
153																			
154																			
155																			
156																			
157																			
158																			
159																			
160																			
161																			
162																			
163																			
164																			
165																			
166																			
167																			
168																			
169																			
170																			
171																			
172																			
173																			
174																			
175																			
176																			
177																			
178																			
179																			
180																			
181																			
182																			
183																			
184																			
185																			

National Fuel Gas Distribution Corporation
New York Division
Cost of Service Study
Current Rates
Twelve Months Ending December 31, 2008

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	
1																			
2																			
3																			
4	Rate Year																		
5	M.E./Customer Component																		
6	Peak																		
7	Current Rates																		
8																			
9																			
10																			
11				FERC															
12	STORAGE FUNCTION	Accounts	Total			Classification %								Classification			Total	#	Classification
13																			
186	Direct Labor Expense	401,402																	
187	Natural Gas Production	750-769	0	100.0000%	0.0000%	0.0000%	0.0000%			0	0	0	0			0	1	Demand	
188																			
189	Other Gas Supply	807.1-813																	
190	Purchase Gas Expense	401999	0	0.0000%	0.0000%	100.0000%	0.0000%			0	0	0	0			0	3	Commodity	
191	Other Gas Supply Expense		0	0.0000%	0.0000%	100.0000%	0.0000%			0	0	0	0			0	3	Commodity	
192	Total Other Gas Supply		0							0	0	0	0			0			
193																			
194	Transmission	850-867	0	100.0000%	0.0000%	0.0000%	0.0000%			0	0	0	0			0	1	Demand	
195																			
196	Distribution																		
197	Load Dispatching	871	0	100.0000%	0.0000%	0.0000%	0.0000%			0	0	0	0			0	1	Demand	
198	Structures & Improvements	886	0	100.0000%	0.0000%	0.0000%	0.0000%			0	0	0	0			0	1	Demand	
199	Compressor Station Equipment	872	0	100.0000%	0.0000%	0.0000%	0.0000%			0	0	0	0			0	1	Demand	
200	Compressor Station Equipment Maint	888	0	100.0000%	0.0000%	0.0000%	0.0000%			0	0	0	0			0	1	Demand	
201	Mains & Services	874	0	0.0000%	0.0000%	0.0000%	0.0000%			0	0	0	0			0	7	Distribution Mains & Services	
202	Mains Maintenance	887	0	0.0000%	0.0000%	0.0000%	0.0000%			0	0	0	0			0	6	Distribution Mains Allocation	
203	Services Maintenance	887	0	0.0000%	0.0000%	0.0000%	0.0000%			0	0	0	0			0	7	Distribution Mains & Services	
204	Meas. & Regulator - General	875,889	0	100.0000%	0.0000%	0.0000%	0.0000%			0	0	0	0			0	1	Demand	
205	Meas. & Regulator - Industrial	876,890	0	100.0000%	0.0000%	0.0000%	0.0000%			0	0	0	0			0	1	Demand	
206	Meas. & Regulator - City	877,891	0	100.0000%	0.0000%	0.0000%	0.0000%			0	0	0	0			0	1	Demand	
207	Meters & House Regulators	878,893	0	0.0000%	100.0000%	0.0000%	0.0000%			0	0	0	0			0	2	Customer	
208	Customer Installations		0	0.0000%	100.0000%	0.0000%	0.0000%			0	0	0	0			0	2	Customer	
209	Maint. Of Other Equipment	894	0	0.0000%	0.0000%	0.0000%	0.0000%			0	0	0	0			0	5	% Total Distribution Demand & Customer	
210	Other Distribution Expense	879	0	0.0000%	0.0000%	0.0000%	0.0000%			0	0	0	0			0	5	% Total Distribution Demand & Customer	
211	Supervision & Engineering	870,885	0	0.0000%	0.0000%	0.0000%	0.0000%			0	0	0	0			0	10	Distribution Labor Expense	
212	Total Distribution		0							0	0	0	0			0			
213																			
214	Customer Accounts																		
215	Meter Reading	902	0	0.0000%	100.0000%	0.0000%	0.0000%			0	0	0	0			0	2	Customer	
216	Customer Record & Collections	903	0	0.0000%	100.0000%	0.0000%	0.0000%			0	0	0	0			0	20	Consumer Affairs and Credit and Collections - Labor	
217	Uncollectible Accounts	904	0	0.0000%	0.0000%	0.0000%	100.0000%			0	0	0	0			0	4	Revenue	
218	Miscellaneous Customer Accounts	905	0	0.0000%	100.0000%	0.0000%	0.0000%			0	0	0	0			0	2	Customer	
219	Supervision	901	0	0.0000%	100.0000%	0.0000%	0.0000%			0	0	0	0			0	20	Consumer Affairs and Credit and Collections - Labor	
220	Total Customer Accounts		0							0	0	0	0			0			
221																			
222	Customer Service	909-913																	
223	Customer Service		0	0.0000%	100.0000%	0.0000%	0.0000%			0	0	0	0			0	2	Customer	
224	Transportation Administration		0	0.0000%	100.0000%	0.0000%	0.0000%			0	0	0	0			0	2	Customer	
225	Total Customer Service		0							0	0	0	0			0			
226																			
227	Total Direct Labor Expense		0							0	0	0	0			0			
228																			

National Fuel Gas Distribution Corporation
New York Division
Cost of Service Study
Current Rates
Twelve Months Ending December 31, 2008

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	
1																				
2																				
3																				
4	Rate Year																			
5	M.E./Customer Component																			
6	Peak																			
7	Current Rates																			
8																				
9																				
10																				
11																				
12	STORAGE FUNCTION	FERC																		
13		Accounts	Total	Demand	Customer	Commodity	Revenue	Demand	Customer	Commodity	Revenue	Total	#						Classification	
229	Operation and Maintenance Expense	401,402																		
230	Natural Gas Production	750-789	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1					Demand	
231																				
232	Other Gas Supply Expense	807.1-813																		
233	Purchase Gas Expense	401.999	0	0.0000%	0.0000%	100.0000%	0.0000%	0	0	0	0	0	0	3					Commodity	
234	Other Gas Supply Expense		0	0.0000%	0.0000%	100.0000%	0.0000%	0	0	0	0	0	0	3					Commodity	
235	Gas for Utility Operation		0	0.0000%	0.0000%	100.0000%	0.0000%	0	0	0	0	0	0	3					Commodity	
236	Total Other Gas Supply Expense		0					0	0	0	0	0	0							
237																				
238	Transmission	850-867	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1					Demand	
239																				
240	Distribution																			
241	Load Dispatching	871	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1					Demand	
242	Structures & Improvements	886	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1					Demand	
243	Compressor Station Equipment	872,888	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1					Demand	
244	Compressor Station Equipment Maint	894	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1					Demand	
245	Mains & Services	874	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	7					Distribution Mains & Services	
246	Mains Maintenance	887	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	6					Distribution Mains Allocation	
247	Services Maintenance	887	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	7					Distribution Mains & Services	
248	Meas. & Regulator - General	875,889	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1					Demand	
249	Meas. & Regulator - Industrial	876,890	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1					Demand	
250	Meas. & Regulator - City	877,891	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1					Demand	
251	Meters & House Regulators	878,893	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2					Customer	
252	Customer Installations		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2					Customer	
253	Maint of Other Equipment	894	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	5					Total Distribution Demand & Customer	
254	Other Distribution Expense	879	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	5					Total Distribution Demand & Customer	
255	Rents	881	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	5					Total Distribution Demand & Customer	
256	Supervision & Engineering	870,885	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	12					Distribution O&M Expense	
257	Total Distribution		0					0	0	0	0	0	0							
258																				
259	Customer Accounts																			
260	Meter Reading	902	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2					Customer	
261	Customer Record & Collections	903	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	21					Consumer Affairs and Credit and Collections - Total	
262	Uncollectible Accounts	904	0	0.0000%	0.0000%	0.0000%	100.0000%	0	0	0	0	0	0	4					Revenue	
263	Miscellaneous Customer Accounts	905	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2					Customer	
264	Supervision	901	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	21					Consumer Affairs and Credit and Collections - Total	
265	Total Customer Accounts		0					0	0	0	0	0	0							
266																				
267	Customer Service	909-913																		
268	Customer Service		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2					Customer	
269	Transportation Administration		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2					Customer	
270	Total Customer Service		0					0	0	0	0	0	0							
271																				
272	Sales Promotion		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2					Customer	
273																				

National Fuel Gas Distribution Corporation
New York Division
Cost of Service Study
Current Rates
Twelve Months Ending December 31, 2008

Exhibit 1
Schedule 1
Worksheet
Storage
Page 6
(RMFA-3)

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1																		
2																		
3																		
4	Rate Year																	
5	M.E./Customer Component																	
6	Peak																	
7	Current Rates																	
8																		
9																		
10																		
11																		
12	STORAGE FUNCTION	FERC	Total	Classification %				Classification				Total	#	Classification				
13		Accounts		Demand	Customer	Commodity	Revenue	Demand	Customer	Commodity	Revenue							
14	Administrative & General Expenses																	
15	A&G Salaries	920																
16	Corporate Management - Non O&M		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant
17	Corporate Management - O&M		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	13	O&M Excluding Purchased Gas, A&G Exp
18	Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	2	Customer
19	Operations, Engineering, & Mechanical		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant
20	Total A&G Salaries		0					0	0	0	0	0	0	0	0	0		
21	Office Supplies & Expenses	921																
22	Corporate Management - Non O&M		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant
23	Corporate Management - O&M		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	13	O&M Excluding Purchased Gas, A&G Exp
24	Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	2	Customer
25	Operations, Engineering, & Mechanical		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant
26	Total Outside Services		0					0	0	0	0	0	0	0	0	0		
27	Administrative Exp. Transferred - Credit	922																
28	Corporate Management - Non O&M		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant
29	Corporate Management - O&M		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	13	O&M Excluding Purchased Gas, A&G Exp
30	Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	2	Customer
31	Operations, Engineering, & Mechanical		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant
32	Total Administrative Exp. Transferred - Credit		0					0	0	0	0	0	0	0	0	0		
33	Outside Services Employed	923																
34	Corporate Management - Non O&M		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant
35	Corporate Management - O&M		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	13	O&M Excluding Purchased Gas, A&G Exp
36	Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	2	Customer
37	Operations, Engineering, & Mechanical		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant
38	Total Outside Services Employed		0					0	0	0	0	0	0	0	0	0		
39	Property Insurance	924																
40	Corporate Management - Non O&M		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant
41	Corporate Management - O&M		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	13	O&M Excluding Purchased Gas, A&G Exp
42	Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	2	Customer
43	Operations, Engineering, & Mechanical		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant
44	Total Property Insurance		0					0	0	0	0	0	0	0	0	0		
45	Injuries & Damages	925																
46	Corporate Management - Non O&M		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant
47	Corporate Management - O&M		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	13	O&M Excluding Purchased Gas, A&G Exp
48	Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	2	Customer
49	Operations, Engineering, & Mechanical		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant
50	Total Injuries & Damages		0					0	0	0	0	0	0	0	0	0		

National Fuel Gas Distribution Corporation
New York Division
Cost of Service Study
Current Rates
Twelve Months Ending December 31, 2008

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1																			
2																			
3																			
4				Rate Year															
5				M.E./Customer Component															
6				Peak															
7				Current Rates															
8																			
9																			
10																			
11																			
12				STORAGE FUNCTION	FERC Accounts	Total	Classification %				Classification				Total	#	Classification		
13							Demand	Customer	Commodity	Revenue	Demand	Customer	Commodity	Revenue					
317				Employee Pension & Benefits	926														
318				Corporate Management - Non O&M		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant		
319				Corporate Management - O&M		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	13	O&M Excluding Purchased Gas, A&G Exp			
320				Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	2	Customer			
321				Operations, Engineering, & Mechanical		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	9	Production, Transmission, Distribution, General Plant			
322				Total Employee Pension & Benefits		0					0	0	0	0	0				
323																			
324				Franchise Requirement	927														
325				Corporate Management - Non O&M		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	9	Production, Transmission, Distribution, General Plant			
326				Corporate Management - O&M		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	13	O&M Excluding Purchased Gas, A&G Exp			
327				Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	2	Customer			
328				Operations, Engineering, & Mechanical		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	9	Production, Transmission, Distribution, General Plant			
329				Total Franchise Requirement		0					0	0	0	0	0				
330																			
331				Regulatory Commission Expenses	928														
332				Corporate Management - Non O&M		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	9	Production, Transmission, Distribution, General Plant			
333				Corporate Management - O&M		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	13	O&M Excluding Purchased Gas, A&G Exp			
334				Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	2	Customer			
335				Operations, Engineering, & Mechanical		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	9	Production, Transmission, Distribution, General Plant			
336				Total Regulatory Expenses		0					0	0	0	0	0				
337																			
338				Miscellaneous General Expenses	930.2														
339				Corporate Management - Non O&M		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	9	Production, Transmission, Distribution, General Plant			
340				Corporate Management - O&M		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	13	O&M Excluding Purchased Gas, A&G Exp			
341				Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	2	Customer			
342				Operations, Engineering, & Mechanical		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	9	Production, Transmission, Distribution, General Plant			
343				Total Miscellaneous General Expenses		0					0	0	0	0	0				
344																			
345				Rents	931														
346				Corporate Management - Non O&M		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	9	Production, Transmission, Distribution, General Plant			
347				Corporate Management - O&M		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	13	O&M Excluding Purchased Gas, A&G Exp			
348				Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	2	Customer			
349				Operations, Engineering, & Mechanical		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	9	Production, Transmission, Distribution, General Plant			
350				Total Rents		0					0	0	0	0	0				
351																			
352				Maintenance General Plant	932														
353				Corporate Management - Non O&M		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	9	Production, Transmission, Distribution, General Plant			
354				Corporate Management - O&M		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	13	O&M Excluding Purchased Gas, A&G Exp			
355				Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	2	Customer			
356				Operations, Engineering, & Mechanical		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	9	Production, Transmission, Distribution, General Plant			
357				Total Maintenance General Plant		0					0	0	0	0	0				
358																			
359				Total Administrative and General		0					0	0	0	0	0				
360																			
361				Misc. Other		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	2	Customer			
362																			
363				Total O&M Expenses		0					0	0	0	0	0				
364																			

National Fuel Gas Distribution Corporation
New York Division
Cost of Service Study
Current Rates
Twelve Months Ending December 31, 2008

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1																		
2																		
3																		
4	Rate Year																	
5	M.E./Customer Component																	
6	Peak																	
7	Current Rates																	
8																		
9																		
10																		
11																		
12	STORAGE FUNCTION																	
13																		
365	Taxes Other Than Income																	
366	Federal																	
367	FICA		0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0		0	15	Direct Charged Labor Expense	
368	Unemployment Compensation		0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0		0	15	Direct Charged Labor Expense	
369	Total Federal		0							0	0	0	0		0			
370	New York State																	
371	Unemployment Insurance		0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0		0	15	Direct Charged Labor Expense	
372	Misc - Insurance Premium Tax																	
373	Production		0	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0		0	1	Demand	
374	Transmission		0	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0		0	1	Demand	
375	Distribution		0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0		0	5	% Total Distribution Demand & Customer	
376	General		0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0		0	9	Production, Transmission, Distribution, General Plant	
377	Total Miscellaneous		0							0	0	0	0		0			
378	Property																	
379	Production		0	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0		0	1	Demand	
380	Transmission		0	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0		0	1	Demand	
381	Distribution		0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0		0	5	% Total Distribution Demand & Customer	
382	General		0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0		0	9	Production, Transmission, Distribution, General Plant	
383	Total Property		0							0	0	0	0		0			
384	Sales Tax Company Use		0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0		0	8	Production, Transmission, Distribution Plant	
385	Total New York		0							0	0	0	0		0			
386	Total Taxes Other Than Income		0							0	0	0	0		0			
387	END STORAGE FUNCTION																	

National Fuel Gas Distribution Corporation
New York Division
Cost of Service Study
Current Rates
Twelve Months Ending December 31, 2008

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	
1																			
2																			
3																			
4	Rate Year																		National Fuel Gas Distribution Corporation
5	M.E./Customer Component																		New York Division
6	Peak																		Cost of Service Study
7	Current Rates																		Current Rates
8																			Twelve Months Ending December 31, 2008
9																			
10																			
11				FERC															
12	TRANSMISSION FUNCTION	Accounts	Total																
13																			
14	Gas Plant in Service	101																	
15	Production Plant	325-338	16,793,381	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	16,793,381	0	0	0	0	16,793,381	1	Demand			
16																			
17	Transmission Plant	365-369	15,051,421	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	15,051,421	0	0	0	0	15,051,421	1	Demand			
18																			
19	Distribution Plant																		
20	Land	374.1	0	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1	Demand			
21	Land Rights	374.2	0	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1	Demand			
22	Structures & Improvements	375	0	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1	Demand			
23	Mains	376	0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	6	Distribution Mains Allocation			
24	Compressor Station Equipment	377	0	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1	Demand			
25	M&R Station Equipment	378-379	0	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2	Customer			
26	Services	380	0	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2	Customer			
27	Meters	381	0	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2	Customer			
28	Meter Installations	382	0	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2	Customer			
29	House Regulators	383	0	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2	Customer			
30	House Regulators Installations	384	0	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2	Customer			
31	Industrial M&R Station Equipment	385	0	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1	Demand			
32	Other	387	0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	5	% Total Distribution Demand & Customer			
33	Total Distribution Plant		0						0	0	0	0	0	0					
34																			
35	General Plant	389-399																	
36	Land	389	0	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	19	Structures Allocator			
37	Structures and Improvements	390	0	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	19	Structures Allocator			
38	Office Equipment - Furniture	391.1	1,800	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1,800	0	0	0	0	1,800	23	All Labor Allocator			
39	Office Equipment - General	391.2	2,438	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	2,438	0	0	0	0	2,438	23	All Labor Allocator			
40	Office Equipment - Computers	391.3	57,719	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	57,719	0	0	0	0	57,719	23	All Labor Allocator			
41	Transportation Equipment	392	216,725	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	216,725	0	0	0	0	216,725	8	Production, Transmission, Distribution Plant			
42	Stores Equipment	393	336	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	336	0	0	0	0	336	8	Production, Transmission, Distribution Plant			
43	Garage Equipment	394	148,376	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	148,376	0	0	0	0	148,376	8	Production, Transmission, Distribution Plant			
44	Power Equipment - Truck	396	143,137	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	143,137	0	0	0	0	143,137	8	Production, Transmission, Distribution Plant			
45	Communication Equipment	397	25,696	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	25,696	0	0	0	0	25,696	23	All Labor Allocator			
46	Miscellaneous Equipment	398	1,609	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1,609	0	0	0	0	1,609	8	Production, Transmission, Distribution Plant			
47	Total General		597,836						597,836	0	0	0	0	597,836					
48																			
49	Intangible Plant	301-303																	
50	Organization	301	0	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8	Production, Transmission, Distribution Plant			
51	Franchises and Consents	302	0	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8	Production, Transmission, Distribution Plant			
52	Misc. Intangible	303	0	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8	Production, Transmission, Distribution Plant			
53	Total Intangible		0						0	0	0	0	0	0					
54																			
55	Total Gas Plant in Service		32,442,638						32,442,638	0	0	0	0	32,442,638					
56																			

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1																			
2																			
3																			
4				Rate Year															
5				M.E./Customer Component															
6				Peak															
7				Current Rates															
8																			
9																			
10																			
11																			
12				TRANSMISSION FUNCTION	FERC Accounts	Total	Classification %				Classification				Total	#	Classification		
13							Demand	Customer	Commodity	Revenue	Demand	Customer	Commodity	Revenue					
57				Accumulated Reserve for Depreciation	108														
58				Production Plant	325-338	(14,104,773)	100.0000%	0.0000%	0.0000%	0.0000%	(14,104,773)	0	0	0	0	(14,104,773)	1	Demand	
59																			
60				Transmission Plant	365-369	(4,752,209)	100.0000%	0.0000%	0.0000%	0.0000%	(4,752,209)	0	0	0	0	(4,752,209)	1	Demand	
61																			
62				Distribution Plant															
63				Land	374.1	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	1	Demand
64				Land Rights	374.2	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	1	Demand
65				Structures & Improvements	375	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	1	Demand
66				Mains	376	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	6	Distribution Mains Allocation
67				Compressor Station Equipment	377	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	1	Demand
68				M&R Station Equipment	378-379	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	2	Customer
69				Services	380	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	2	Customer
70				Meters	381	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	2	Customer
71				Meter Installations	382	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	2	Customer
72				House Regulators	383	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	2	Customer
73				House Regulators Installations	384	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	2	Customer
74				Industrial M&R Station Equipment	385	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	1	Demand
75				Other	387	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	5	% Total Distribution Demand & Customer
76				Total Distribution		0					0	0	0	0	0	0	0		
77																			
78				General Plant	389-399														
79				Land	389	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	19	Structures Allocator
80				Structures and Improvements	390	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	19	Structures Allocator
81				Office Equipment - Furniture	391.1	744	100.0000%	0.0000%	0.0000%	0.0000%	744	0	0	0	0	744	23	All Labor Allocator	
82				Office Equipment - General	391.2	(518)	100.0000%	0.0000%	0.0000%	0.0000%	(518)	0	0	0	0	(518)	23	All Labor Allocator	
83				Office Equipment - Computers	391.3	(8,689)	100.0000%	0.0000%	0.0000%	0.0000%	(8,689)	0	0	0	0	(8,689)	23	All Labor Allocator	
84				Trans Equip - CMPT		(56,573)	100.0000%	0.0000%	0.0000%	0.0000%	(56,573)	0	0	0	0	(56,573)	8	Production, Transmission, Distribution Plant	
85				Stores Equipment	393	(168)	100.0000%	0.0000%	0.0000%	0.0000%	(168)	0	0	0	0	(168)	8	Production, Transmission, Distribution Plant	
86				Garage Equipment	394	26,568	100.0000%	0.0000%	0.0000%	0.0000%	26,568	0	0	0	0	26,568	8	Production, Transmission, Distribution Plant	
87				Power Equipment	396	(8,707)	100.0000%	0.0000%	0.0000%	0.0000%	(8,707)	0	0	0	0	(8,707)	8	Production, Transmission, Distribution Plant	
88				Communication Equipment	397	(8,698)	100.0000%	0.0000%	0.0000%	0.0000%	(8,698)	0	0	0	0	(8,698)	23	All Labor Allocator	
89				Miscellaneous Equipment	398	(1,062)	100.0000%	0.0000%	0.0000%	0.0000%	(1,062)	0	0	0	0	(1,062)	8	Production, Transmission, Distribution Plant	
90				Total General		(57,103)					(57,103)	0	0	0	0	(57,103)			
91																			
92				Intangible Plant	301-303														
93				Organization	301	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	8	Production, Transmission, Distribution Plant
94				Franchises and Consents	302	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	8	Production, Transmission, Distribution Plant
95				Misc. Intangible	303	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	8	Production, Transmission, Distribution Plant
96				Total Intangible		0					0	0	0	0	0	0	0		
97																			
98				Total Accumulated Reserve for Depreciation		(18,914,085)					(18,914,085)	0	0	0	0	(18,914,085)			
99																			

Exhibit 1 (RMFA-3)
 Schedule 1
 Workpaper
 Transmission
 Page 2

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1																		
2																		
3																		
4	Rate Year																	National Fuel Gas Distribution Corporation
5	M.E./Customer Component																	New York Division
6	Peak																	Cost of Service Study
7	Current Rates																	Current Rates
8																		Twelve Months Ending December 31, 2008
9																		
10																		
11																		
12	TRANSMISSION FUNCTION	FERC																
13		Accounts	Total	Demand	Customer	Commodity	Revenue	Demand	Customer	Commodity	Revenue	Total	#				Classification	
100	Depreciation Expense	403																
101	Production Plant		282,417	100.0000%	0.0000%	0.0000%	0.0000%	282,417	0	0	0	282,417	1				Demand	
102																		
103	Transmission Plant		434,788	100.0000%	0.0000%	0.0000%	0.0000%	434,788	0	0	0	434,788	1				Demand	
104																		
105	Distribution Plant																	
106	Land		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1				Demand	
107	Land Rights		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1				Demand	
108	Structures & Improvements		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1				Demand	
109	Mains		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	6				Distribution Mains Allocation	
110	Compressor Station Equipment		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1				Demand	
111	M&R Station Equipment		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2				Customer	
112	Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2				Customer	
113	Meters		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2				Customer	
114	Meter Installations		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2				Customer	
115	House Regulators		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2				Customer	
116	House Regulators Installations		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2				Customer	
117	Industrial M&R Station Equipment		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1				Demand	
118	Other		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	5				5 % Total Distribution Demand & Customer	
119	Total Distribution		0					0	0	0	0	0	0					
120																		
121	General Plant																	
122	Land		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	19				Structures Allocator	
123	Structures and Improvements		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	19				Structures Allocator	
124	Office Equipment - Furniture		150	100.0000%	0.0000%	0.0000%	0.0000%	150	0	0	0	150	23				All Labor Allocator	
125	Office Equipment - General		144	100.0000%	0.0000%	0.0000%	0.0000%	144	0	0	0	144	23				All Labor Allocator	
126	Office Equipment - Computers		19,724	100.0000%	0.0000%	0.0000%	0.0000%	19,724	0	0	0	19,724	23				All Labor Allocator	
127	Trans Equip		16,235	100.0000%	0.0000%	0.0000%	0.0000%	16,235	0	0	0	16,235	8				Production, Transmission, Distribution Plant	
128	Stores Equipment		54	100.0000%	0.0000%	0.0000%	0.0000%	54	0	0	0	54	8				Production, Transmission, Distribution Plant	
129	Garage Equipment		12,762	100.0000%	0.0000%	0.0000%	0.0000%	12,762	0	0	0	12,762	8				Production, Transmission, Distribution Plant	
130	Power Equipment		9,494	100.0000%	0.0000%	0.0000%	0.0000%	9,494	0	0	0	9,494	8				Production, Transmission, Distribution Plant	
131	Communication Equipment		2,363	100.0000%	0.0000%	0.0000%	0.0000%	2,363	0	0	0	2,363	23				All Labor Allocator	
132	Miscellaneous Equipment		58	100.0000%	0.0000%	0.0000%	0.0000%	58	0	0	0	58	8				Production, Transmission, Distribution Plant	
133	Total General		60,984					60,984	0	0	0	60,984						
134																		
135	Intangible Plant																	
136	Organization		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	8				Production, Transmission, Distribution Plant	
137	Franchises and Consents		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	8				Production, Transmission, Distribution Plant	
138	Misc. Intangible		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	8				Production, Transmission, Distribution Plant	
139	Total Intangible		0					0	0	0	0	0	0					
140																		
141	Total Depreciation Expense		778,189					778,189	0	0	0	778,189						
142																		

Exhibit (RMFA-3)
 Schedule 1
 Worksheet
 Transmission
 Page 3

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1																			
2																			
3																			
4	Rate Year																		
5	M.E./Customer Component																		
6	Peak																		
7	Current Rates																		
8																			
9																			
10																			
11																			
12	TRANSMISSION FUNCTION	FERC																	
13		Accounts	Total	Demand	Customer	Commodity	Revenue	Demand	Customer	Commodity	Revenue	Total	#	Classification					
143	Working Capital																		
144	Cash																		
145	Gas Purchase Related		0	0.0000%	0.0000%	100.0000%	0.0000%	0	0	0	0	0	0	3 Commodity					
146	Non Gas Purchase Related		336,138	100.0000%	0.0000%	0.0000%	0.0000%	336,138	0	0	0	0	336,138	14 O&M Excluding Purchased Gas					
147	Total Cash Working Capital		336,138					336,138	0	0	0	0	336,138						
148	Prepayments																		
149	Taxes - Property		293,184	100.0000%	0.0000%	0.0000%	0.0000%	293,184	0	0	0	0	293,184	9 Production, Transmission, Distribution, General Plant					
150	Other Insurance		24,427	100.0000%	0.0000%	0.0000%	0.0000%	24,427	0	0	0	0	24,427	17 Other Insurance Expense					
151	AGA Dues		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	18 Misc. General Expense					
152	Total Prepayments		317,611					317,611	0	0	0	0	317,611						
153	Material & Supplies																		
154	Valves		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1 Demand					
155	Regulators - Dom & Ind.		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1 Demand					
156	Meter & Service Risers		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2 Customer					
157	Pipe - Services & Mains		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	7 Distribution Mains & Services					
158	Total Material & Supplies		0					0	0	0	0	0	0						
159	Gas Storage Inventory		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1 Demand					
160	Total Working Capital		653,749					653,749	0	0	0	0	653,749						
161																			
162	Other Operating Revenues Sales Tax		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant					
163																			
164	Other		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2 Customer					
165	Deferred Income Taxes	410.1																	
166	Production		(1,684,784)	100.0000%	0.0000%	0.0000%	0.0000%	(1,684,784)	0	0	0	0	(1,684,784)	1 Demand					
167	Transmission		(1,510,023)	100.0000%	0.0000%	0.0000%	0.0000%	(1,510,023)	0	0	0	0	(1,510,023)	1 Demand					
168	Distribution		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	5 % Total Distribution Demand & Customer					
169	General		(127,650)	100.0000%	0.0000%	0.0000%	0.0000%	(127,650)	0	0	0	0	(127,650)	9 Production, Transmission, Distribution, General Plant					
170	Total Deferred Income Taxes		(3,322,457)					(3,322,457)	0	0	0	0	(3,322,457)						
171	Deferred Income Taxes - ITC	409																	
172	Production		(48,070)	100.0000%	0.0000%	0.0000%	0.0000%	(48,070)	0	0	0	0	(48,070)	1 Demand					
173	Transmission		(43,083)	100.0000%	0.0000%	0.0000%	0.0000%	(43,083)	0	0	0	0	(43,083)	1 Demand					
174	Distribution		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	5 % Total Distribution Demand & Customer					
175	General		(3,642)	100.0000%	0.0000%	0.0000%	0.0000%	(3,642)	0	0	0	0	(3,642)	9 Production, Transmission, Distribution, General Plant					
176	Total Deferred Income Taxes - ITC		(94,795)					(94,795)	0	0	0	0	(94,795)						
177																			
178	Deferred NY PSC Assessment		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	16 Regulatory Assessment Expense					
179	Deferred RD&D		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2 Customer					
180	Deferred Site Remediation Costs		145,972	100.0000%	0.0000%	0.0000%	0.0000%	145,972	0	0	0	0	145,972	8 Production, Transmission, Distribution Plant					
181	TRA Impacts - Uncollectibles		0	0.0000%	0.0000%	0.0000%	100.0000%	0	0	0	0	0	0	4 Revenue					
182	Elimination of Reorganization Costs per C27934		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2 Customer					
183	Internal Pension Reserve		856,547	72.6652%	0.0000%	27.3348%	0.0000%	622,412	0	234,135	0	0	856,547	15 Direct Charged Labor Expense					
184	Earnings Base in Excess of Capitalization		869,748	98.0103%	0.0000%	1.9897%	0.0000%	852,443	0	17,305	0	0	869,748	22 EBCAP Ratebase Component					
185																			

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1																			
2																			
3																			
4	Rate Year																		
5	M.E./Customer Component																		
6	Peak																		
7	Current Rates																		
8																			
9																			
10																			
11					FERC														
12	TRANSMISSION FUNCTION	Accounts	Total	Classification %	Classification	Revenue	Demand	Customer	Commodity	Revenue	Total	#	Classification						
13																			
186	Direct Labor Expense	401,402																	
187	Natural Gas Production	750,769	92	100.0000%	0.0000%	0.0000%	0.0000%				92	1	Demand						
188																			
189	Other Gas Supply	807,1-813																	
190	Purchase Gas Expense	401999	0	0.0000%	0.0000%	100.0000%	0.0000%				0	3	Commodity						
191	Other Gas Supply Expense		237,419	0.0000%	0.0000%	100.0000%	0.0000%				0	3	Commodity						
192	Total Other Gas Supply		237,419								0								
193																			
194	Transmission	850-867	631,047	100.0000%	0.0000%	0.0000%	0.0000%				631,047	1	Demand						
195																			
196	Distribution																		
197	Load Dispatching	871	0	100.0000%	0.0000%	0.0000%	0.0000%				0	1	Demand						
198	Structures & Improvements	886	0	100.0000%	0.0000%	0.0000%	0.0000%				0	1	Demand						
199	Compressor Station Equipment	872	0	100.0000%	0.0000%	0.0000%	0.0000%				0	1	Demand						
200	Compressor Station Equipment Maint	888	0	100.0000%	0.0000%	0.0000%	0.0000%				0	1	Demand						
201	Mains & Services	874	0	0.0000%	0.0000%	0.0000%	0.0000%				0	7	Distribution Mains & Services						
202	Mains Maintenance	887	0	0.0000%	0.0000%	0.0000%	0.0000%				0	6	Distribution Mains Allocation						
203	Services Maintenance	887	0	0.0000%	0.0000%	0.0000%	0.0000%				0	7	Distribution Mains & Services						
204	Meas. & Regulator - General	875,889	0	100.0000%	0.0000%	0.0000%	0.0000%				0	1	Demand						
205	Meas. & Regulator - Industrial	876,890	0	100.0000%	0.0000%	0.0000%	0.0000%				0	1	Demand						
206	Meas. & Regulator - City	877,891	0	100.0000%	0.0000%	0.0000%	0.0000%				0	2	Customer						
207	Meters & House Regulators	878,893	0	0.0000%	100.0000%	0.0000%	0.0000%				0	2	Customer						
208	Customer Installations		0	0.0000%	100.0000%	0.0000%	0.0000%				0	5	% Total Distribution Demand & Customer						
209	Maint. Of Other Equipment	894	0	0.0000%	0.0000%	0.0000%	0.0000%				0	5	% Total Distribution Demand & Customer						
210	Other Distribution Expense	879	0	0.0000%	0.0000%	0.0000%	0.0000%				0	10	Distribution Labor Expense						
211	Supervision & Engineering	870,885	0	0.0000%	0.0000%	0.0000%	0.0000%				0								
212	Total Distribution		0								0								
213																			
214	Customer Accounts																		
215	Meter Reading	902	0	0.0000%	100.0000%	0.0000%	0.0000%				0	2	Customer						
216	Customer Record & Collections	903	0	0.0000%	100.0000%	0.0000%	0.0000%				0	20	Consumer Affairs and Credit and Collections - Labor						
217	Uncollectible Accounts	904	0	0.0000%	0.0000%	0.0000%	100.0000%				0	4	Revenue						
218	Miscellaneous Customer Accounts	905	0	0.0000%	100.0000%	0.0000%	0.0000%				0	2	Customer						
219	Supervision	901	0	0.0000%	100.0000%	0.0000%	0.0000%				0	20	Consumer Affairs and Credit and Collections - Labor						
220	Total Customer Accounts		0								0								
221																			
222	Customer Service	909-913																	
223	Customer Service		0	0.0000%	100.0000%	0.0000%	0.0000%				0	2	Customer						
224	Transportation Administration		0	0.0000%	100.0000%	0.0000%	0.0000%				0	2	Customer						
225	Total Customer Service		0								0								
226																			
227	Total Direct Labor Expense		868,558								631,139								
228																			

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1																		
2																		
3																		
4			Rate Year															
5			M.E./Customer Component															
6			Peak															
7			Current Rates															
8																		
9																		
10																		
11																		
12			TRANSMISSION FUNCTION	FERC														
13				Accounts	Total													
14																		
15																		
16																		
17																		
18																		
19																		
20																		
21																		
22																		
23																		
24																		
25																		
26																		
27																		
28																		
29																		
30																		
31																		
32																		
33																		
34																		
35																		
36																		
37																		
38																		
39																		
40																		
41																		
42																		
43																		
44																		
45																		
46																		
47																		
48																		
49																		
50																		
51																		
52																		
53																		
54																		
55																		
56																		
57																		
58																		
59																		
60																		
61																		
62																		
63																		
64																		
65																		
66																		
67																		
68																		
69																		
70																		
71																		
72																		
73																		

National Fuel Gas Distribution Corporation
New York Division
Cost of Service Study
Current Rates
Twelve Months Ending December 31, 2008

Exhibit (RM/FA-3)
Schedule 1
Worksheet
Transmission
Page 6

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1																			
2																			
3																			
4	Rate Year																		
5	M.E./Customer Component																		
6	Peak																		
7	Current Rates																		
8																			
9																			
10																			
11																			
12	TRANSMISSION FUNCTION	FERC																	
13		Accounts	Total	Demand	Customer	Commodity	Revenue	Demand	Customer	Commodity	Revenue	Total	#						Classification
274	Administrative & General Expenses																		
275	A&G Salaries	920																	
276	Corporate Management - Non O&M		64,936	100.0000%	0.0000%	0.0000%	0.0000%	64,936	0	0	0	64,936	9						Production, Transmission, Distribution, General Plant
277	Corporate Management - O&M		88,249	100.0000%	0.0000%	0.0000%	0.0000%	88,249	0	0	0	88,249	13						O&M Excluding Purchased Gas, A&G Exp
278	Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2						Customer
279	Operations, Engineering, & Mechanical		94,201	100.0000%	0.0000%	0.0000%	0.0000%	94,201	0	0	0	94,201	9						Production, Transmission, Distribution, General Plant
280	Total A&G Salaries		247,386					247,386	0	0	0	247,386							
281																			
282	Office Supplies & Expenses	921																	
283	Corporate Management - Non O&M		34,607	100.0000%	0.0000%	0.0000%	0.0000%	34,607	0	0	0	34,607	9						Production, Transmission, Distribution, General Plant
284	Corporate Management - O&M		47,032	100.0000%	0.0000%	0.0000%	0.0000%	47,032	0	0	0	47,032	13						O&M Excluding Purchased Gas, A&G Exp
285	Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2						Customer
286	Operations, Engineering, & Mechanical		20,920	100.0000%	0.0000%	0.0000%	0.0000%	20,920	0	0	0	20,920	9						Production, Transmission, Distribution, General Plant
287	Total Outside Services		102,559					102,559	0	0	0	102,559							
288																			
289	Administrative Exp. Transferred - Credit	922																	
290	Corporate Management - Non O&M		(16)	100.0000%	0.0000%	0.0000%	0.0000%	(16)	0	0	0	(16)	9						Production, Transmission, Distribution, General Plant
291	Corporate Management - O&M		(22)	100.0000%	0.0000%	0.0000%	0.0000%	(22)	0	0	0	(22)	13						O&M Excluding Purchased Gas, A&G Exp
292	Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2						Customer
293	Operations, Engineering, & Mechanical		(34,674)	100.0000%	0.0000%	0.0000%	0.0000%	(34,674)	0	0	0	(34,674)	9						Production, Transmission, Distribution, General Plant
294	Total Administrative Exp. Transferred - Credit		(34,712)					(34,712)	0	0	0	(34,712)							
295																			
296	Outside Services Employed	923																	
297	Corporate Management - Non O&M		18,464	100.0000%	0.0000%	0.0000%	0.0000%	18,464	0	0	0	18,464	9						Production, Transmission, Distribution, General Plant
298	Corporate Management - O&M		25,092	100.0000%	0.0000%	0.0000%	0.0000%	25,092	0	0	0	25,092	13						O&M Excluding Purchased Gas, A&G Exp
299	Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2						Customer
300	Operations, Engineering, & Mechanical		8,876	100.0000%	0.0000%	0.0000%	0.0000%	8,876	0	0	0	8,876	9						Production, Transmission, Distribution, General Plant
301	Total Outside Services Employed		52,432					52,432	0	0	0	52,432							
302																			
303	Property Insurance	924																	
304	Corporate Management - Non O&M		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	9						Production, Transmission, Distribution, General Plant
305	Corporate Management - O&M		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	13						O&M Excluding Purchased Gas, A&G Exp
306	Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2						Customer
307	Operations, Engineering, & Mechanical		1,102	100.0000%	0.0000%	0.0000%	0.0000%	1,102	0	0	0	1,102	9						Production, Transmission, Distribution, General Plant
308	Total Property Insurance		1,102					1,102	0	0	0	1,102							
309																			
310	Injuries & Damages	925																	
311	Corporate Management - Non O&M		16,215	100.0000%	0.0000%	0.0000%	0.0000%	16,215	0	0	0	16,215	9						Production, Transmission, Distribution, General Plant
312	Corporate Management - O&M		22,037	100.0000%	0.0000%	0.0000%	0.0000%	22,037	0	0	0	22,037	13						O&M Excluding Purchased Gas, A&G Exp
313	Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2						Customer
314	Operations, Engineering, & Mechanical		101,819	100.0000%	0.0000%	0.0000%	0.0000%	101,819	0	0	0	101,819	9						Production, Transmission, Distribution, General Plant
315	Total Injuries & Damages		140,071					140,071	0	0	0	140,071							
316																			

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1																		
2																		
3																		
4	Rate Year																	
5	M.E./Customer Component																	
6	Peak																	
7	Current Rates																	
8																		
9																		
10																		
11																		
12	TRANSMISSION FUNCTION	FERC Accounts	Total	Classification %			Classification				Total	#	Classification					
13				Demand	Customer	Commodity	Revenue	Demand	Customer	Commodity	Revenue							
317	Employee Pension & Benefits	926																
318	Corporate Management - Non O&M		259,519	100.0000%	0.0000%	0.0000%	0.0000%	259,519	0	0	0	259,519	9	Production, Transmission, Distribution, General Plant				
319	Corporate Management - O&M		352,690	100.0000%	0.0000%	0.0000%	0.0000%	352,690	0	0	0	352,690	13	O&M Excluding Purchased Gas, A&G Exp				
320	Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer				
321	Operations, Engineering, & Mechanical		59,922	100.0000%	0.0000%	0.0000%	0.0000%	59,922	0	0	0	59,922	9	Production, Transmission, Distribution, General Plant				
322	Total Employee Pension & Benefits		672,131					672,131	0	0	0	672,131						
323																		
324	Franchise Requirement	927																
325	Corporate Management - Non O&M		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant				
326	Corporate Management - O&M		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	13	O&M Excluding Purchased Gas, A&G Exp				
327	Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer				
328	Operations, Engineering, & Mechanical		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant				
329	Total Franchise Requirement		0					0	0	0	0	0						
330																		
331	Regulatory Commission Expenses	928																
332	Corporate Management - Non O&M		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant				
333	Corporate Management - O&M		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	13	O&M Excluding Purchased Gas, A&G Exp				
334	Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer				
335	Operations, Engineering, & Mechanical		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant				
336	Total Regulatory Expenses		0					0	0	0	0	0						
337																		
338	Miscellaneous General Expenses	930.2																
339	Corporate Management - Non O&M		70,868	100.0000%	0.0000%	0.0000%	0.0000%	70,868	0	0	0	70,868	9	Production, Transmission, Distribution, General Plant				
340	Corporate Management - O&M		96,310	100.0000%	0.0000%	0.0000%	0.0000%	96,310	0	0	0	96,310	13	O&M Excluding Purchased Gas, A&G Exp				
341	Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer				
342	Operations, Engineering, & Mechanical		124,046	100.0000%	0.0000%	0.0000%	0.0000%	124,046	0	0	0	124,046	9	Production, Transmission, Distribution, General Plant				
343	Total Miscellaneous General Expenses		291,224					291,224	0	0	0	291,224						
344																		
345	Rents	931																
346	Corporate Management - Non O&M		109	100.0000%	0.0000%	0.0000%	0.0000%	109	0	0	0	109	9	Production, Transmission, Distribution, General Plant				
347	Corporate Management - O&M		149	100.0000%	0.0000%	0.0000%	0.0000%	149	0	0	0	149	13	O&M Excluding Purchased Gas, A&G Exp				
348	Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer				
349	Operations, Engineering, & Mechanical		51,003	100.0000%	0.0000%	0.0000%	0.0000%	51,003	0	0	0	51,003	9	Production, Transmission, Distribution, General Plant				
350	Total Rents		51,261					51,261	0	0	0	51,261						
351																		
352	Maintenance General Plant	932																
353	Corporate Management - Non O&M		874	100.0000%	0.0000%	0.0000%	0.0000%	874	0	0	0	874	9	Production, Transmission, Distribution, General Plant				
354	Corporate Management - O&M		1,188	100.0000%	0.0000%	0.0000%	0.0000%	1,188	0	0	0	1,188	13	O&M Excluding Purchased Gas, A&G Exp				
355	Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer				
356	Operations, Engineering, & Mechanical		17,514	100.0000%	0.0000%	0.0000%	0.0000%	17,514	0	0	0	17,514	9	Production, Transmission, Distribution, General Plant				
357	Total Maintenance General Plant		19,576					19,576	0	0	0	19,576						
358																		
359	Total Administrative and General		1,543,030					1,543,030	0	0	0	1,543,030						
360																		
361	Misc. Other		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer				
362																		
363	Total O&M Expenses		2,689,103					2,689,103	0	0	0	2,689,103						
364																		

Exhibit (RMFA-3)
 Schedule 1
 Worksheet
 Transmission
 Page 8

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1																			
2																			
3																			
4	Rate Year																		
5	M.E./Customer Component																		
6	Peak																		
7	Current Rates																		
8																			
9																			
10																			
11																			
12	TRANSMISSION FUNCTION	FERC																	
13		Accounts	Total	Demand	Customer	Commodity	Revenue	Demand	Customer	Commodity	Revenue	Total	#	Classification					
365	Taxes Other Than Income																		
366	Federal																		
367	FICA		86,765	72.6652%	0.0000%	27.3348%	0.0000%	63,048	0	23,717	0	86,765	15	Direct Charged Labor Expense					
368	Unemployment Compensation		1,288	72.6652%	0.0000%	27.3348%	0.0000%	936	0	352	0	1,288	15	Direct Charged Labor Expense					
369	Total Federal		88,053					63,984	0	24,069	0	88,053							
370	New York State																		
371	Unemployment Insurance		2,824	72.6652%	0.0000%	27.3348%	0.0000%	2,052	0	772	0	2,824	15	Direct Charged Labor Expense					
372	Misc - Insurance Premium Tax																		
373	Production		269	100.0000%	0.0000%	0.0000%	0.0000%	269	0	0	0	269	1	Demand					
374	Transmission		241	100.0000%	0.0000%	0.0000%	0.0000%	241	0	0	0	241	1	Demand					
375	Distribution		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	5	% Total Distribution Demand & Customer					
376	General		20	100.0000%	0.0000%	0.0000%	0.0000%	20	0	0	0	20	9	Production, Transmission, Distribution, General Plant					
377	Total Miscellaneous		530					530	0	0	0	530							
378	Property																		
379	Production		479,917	100.0000%	0.0000%	0.0000%	0.0000%	479,917	0	0	0	479,917	1	Demand					
380	Transmission		430,136	100.0000%	0.0000%	0.0000%	0.0000%	430,136	0	0	0	430,136	1	Demand					
381	Distribution		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	5	% Total Distribution Demand & Customer					
382	General		36,362	100.0000%	0.0000%	0.0000%	0.0000%	36,362	0	0	0	36,362	9	Production, Transmission, Distribution, General Plant					
383	Total Property		946,415					946,415	0	0	0	946,415							
384	Sales Tax Company Use		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	8	Production, Transmission, Distribution Plant					
385	Total New York		949,769					948,997	0	772	0	949,769							
386	Total Taxes Other Than Income		1,037,822					1,012,981	0	24,841	0	1,037,822							
387	END TRANSMISSION FUNCTION																		

National Fuel Gas Distribution Corporation
New York Division
Cost of Service Study
Current Rates
Twelve Months Ending December 31, 2008

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1																			
2																			
3																			
4	Rate Year																		
5	M.E./Customer Component																		
6	Peak																		
7	Current Rates																		
8																			
9																			
10																			
11					FERC														
12	DISTRIBUTION FUNCTION	Accounts	Total		Classification %				Classification			Total	#	Classification					
13					Demand	Customer	Commodity	Revenue	Demand	Customer	Commodity	Revenue							
14	Gas Plant In Service	101																	
15	Production Plant	325-338	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1 Demand					
16																			
17	Transmission Plant	365-369	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1 Demand					
18																			
19	Distribution Plant																		
20	Land	374.1	1,693,343	100.0000%	0.0000%	0.0000%	0.0000%	1,693,343	0	0	0	0	1,693,343	1 Demand					
21	Land Rights	374.2	8,739,405	100.0000%	0.0000%	0.0000%	0.0000%	8,739,405	0	0	0	0	8,739,405	1 Demand					
22	Structures & Improvements	375	1,305,025	100.0000%	0.0000%	0.0000%	0.0000%	1,305,025	0	0	0	0	1,305,025	1 Demand					
23	Mains	376	623,548,506	46.2700%	53.7300%	0.0000%	0.0000%	288,515,894	335,032,612	0	0	0	623,548,506	6 Distribution Mains Allocation					
24	Compressor Station Equipment	377	1,357,265	100.0000%	0.0000%	0.0000%	0.0000%	1,357,265	0	0	0	0	1,357,265	1 Demand					
25	M&R Station Equipment	378-379	13,825,903	0.0000%	100.0000%	0.0000%	0.0000%	0	13,825,903	0	0	0	13,825,903	2 Customer					
26	Services	380	354,702,618	0.0000%	100.0000%	0.0000%	0.0000%	0	354,702,618	0	0	0	354,702,618	2 Customer					
27	Meters	381	15,196,392	0.0000%	100.0000%	0.0000%	0.0000%	0	15,196,392	0	0	0	15,196,392	2 Customer					
28	Meter Installations	382	5,529,759	0.0000%	100.0000%	0.0000%	0.0000%	0	5,529,759	0	0	0	5,529,759	2 Customer					
29	House Regulators	383	18,756	0.0000%	100.0000%	0.0000%	0.0000%	0	18,756	0	0	0	18,756	2 Customer					
30	House Regulators Installations	384	1,981,062	0.0000%	100.0000%	0.0000%	0.0000%	0	1,981,062	0	0	0	1,981,062	2 Customer					
31	Industrial M&R Station Equipment	385	18,301,841	100.0000%	0.0000%	0.0000%	0.0000%	18,301,841	0	0	0	0	18,301,841	1 Demand					
32	Other	387	77,431	30.5786%	69.4214%	0.0000%	0.0000%	23,677	53,754	0	0	0	77,431	5 % Total Distribution Demand & Customer					
33	Total Distribution Plant		1,046,277,306					319,936,450	726,340,856	0	0	0	1,046,277,306						
34																			
35	General Plant	389-399																	
36	Land	389	665,954	30.5786%	69.4214%	0.0000%	0.0000%	203,639	462,315	0	0	0	665,954	19 Structures Allocator					
37	Structures and Improvements	390	19,640,218	30.5786%	69.4214%	0.0000%	0.0000%	6,005,704	13,634,514	0	0	0	19,640,218	19 Structures Allocator					
38	Office Equipment - Furniture	391.1	87,716	30.0000%	70.0000%	0.0000%	0.0000%	26,315	61,401	0	0	0	87,716	23 All Labor Allocator					
39	Office Equipment - General	391.2	118,833	30.0000%	70.0000%	0.0000%	0.0000%	35,650	83,183	0	0	0	118,833	23 All Labor Allocator					
40	Office Equipment - Computers	391.3	2,813,405	30.0000%	70.0000%	0.0000%	0.0000%	844,022	1,969,383	0	0	0	2,813,405	23 All Labor Allocator					
41	Transportation Equipment	392	7,120,668	30.5786%	69.4214%	0.0000%	0.0000%	2,177,401	4,943,267	0	0	0	7,120,668	8 Production, Transmission, Distribution Plant					
42	Stores Equipment	393	11,041	30.5786%	69.4214%	0.0000%	0.0000%	3,376	7,665	0	0	0	11,041	8 Production, Transmission, Distribution Plant					
43	Garage Equipment	394	4,875,030	30.5786%	69.4214%	0.0000%	0.0000%	1,490,716	3,384,314	0	0	0	4,875,030	8 Production, Transmission, Distribution Plant					
44	Power Equipment - Truck	396	4,702,871	30.5786%	69.4214%	0.0000%	0.0000%	1,438,072	3,264,799	0	0	0	4,702,871	8 Production, Transmission, Distribution Plant					
45	Communication Equipment	397	1,252,476	30.0000%	70.0000%	0.0000%	0.0000%	375,743	876,733	0	0	0	1,252,476	23 All Labor Allocator					
46	Miscellaneous Equipment	398	52,878	30.5786%	69.4214%	0.0000%	0.0000%	16,169	36,709	0	0	0	52,878	8 Production, Transmission, Distribution Plant					
47	Total General		41,341,090					12,616,807	28,724,283	0	0	0	41,341,090						
48																			
49	Intangible Plant	301-303																	
50	Organization	301	177,394	30.5786%	69.4214%	0.0000%	0.0000%	54,245	123,149	0	0	0	177,394	8 Production, Transmission, Distribution Plant					
51	Franchises and Consents	302	23,577	30.5786%	69.4214%	0.0000%	0.0000%	7,210	16,367	0	0	0	23,577	8 Production, Transmission, Distribution Plant					
52	Misc. Intangible	303	5,496,754	30.5786%	69.4214%	0.0000%	0.0000%	1,680,830	3,815,924	0	0	0	5,496,754	8 Production, Transmission, Distribution Plant					
53	Total Intangible		5,697,725					1,742,285	3,955,440	0	0	0	5,697,725						
54																			
55	Total Gas Plant In Service		1,093,316,121					334,295,542	759,020,579	0	0	0	1,093,316,121						
56																			

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1																			
2																			
3																			
4	Rate Year																		
5	M.E./Customer Component																		
6	Peak																		
7	Current Rates																		
8																			
9																			
10																			
11				FERC															
12	DISTRIBUTION FUNCTION	Accounts	Total		Classification %									Classification					
13					Demand	Customer	Commodity	Revenue		Demand	Customer	Commodity	Revenue	Total	#		Classification		
57	Accumulated Reserve for Depreciation	108																	
58	Production Plant	325-338	0	100.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	1	Demand			
59																			
60	Transmission Plant	365-369	0	100.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	1	Demand			
61																			
62	Distribution Plant																		
63	Land	374.1	(111,887)	100.0000%	0.0000%	0.0000%	0.0000%		(111,887)	0	0	0	0	(111,887)	1	Demand			
64	Land Rights	374.2	(2,037,046)	100.0000%	0.0000%	0.0000%	0.0000%		(2,037,046)	0	0	0	0	(2,037,046)	1	Demand			
65	Structures & Improvements	375	(611,933)	100.0000%	0.0000%	0.0000%	0.0000%		(611,933)	0	0	0	0	(611,933)	1	Demand			
66	Mains	376	(243,673,972)	46.2700%	53.7300%	0.0000%	0.0000%		(112,747,947)	(130,926,025)	0	0	0	(243,673,972)	6	Distribution Mains Allocation			
67	Compressor Station Equipment	377	(729,394)	100.0000%	0.0000%	0.0000%	0.0000%		(729,394)	0	0	0	0	(729,394)	1	Demand			
68	M&R Station Equipment	378-379	(4,862,395)	0.0000%	100.0000%	0.0000%	0.0000%		0	(4,862,395)	0	0	0	(4,862,395)	2	Customer			
69	Services	380	(93,449,761)	0.0000%	100.0000%	0.0000%	0.0000%		0	(93,449,761)	0	0	0	(93,449,761)	2	Customer			
70	Meters	381	(6,554,627)	0.0000%	100.0000%	0.0000%	0.0000%		0	(6,554,627)	0	0	0	(6,554,627)	2	Customer			
71	Meter Installations	382	(1,397,408)	0.0000%	100.0000%	0.0000%	0.0000%		0	(1,397,408)	0	0	0	(1,397,408)	2	Customer			
72	House Regulators	383	(3,809)	0.0000%	100.0000%	0.0000%	0.0000%		0	(3,809)	0	0	0	(3,809)	2	Customer			
73	House Regulators Installations	384	(523,935)	0.0000%	100.0000%	0.0000%	0.0000%		0	(523,935)	0	0	0	(523,935)	2	Customer			
74	Industrial M&R Station Equipment	385	(4,875,832)	100.0000%	0.0000%	0.0000%	0.0000%		(4,875,832)	0	0	0	0	(4,875,832)	1	Demand			
75	Other	387	(65,207)	30.5786%	69.4214%	0.0000%	0.0000%		(19,939)	(45,268)	0	0	0	(65,207)	5	% Total Distribution Demand & Customer			
76	Total Distribution		(358,897,206)						(121,133,978)	(237,763,228)	0	0	0	(358,897,206)					
77																			
78	General Plant	389-399																	
79	Land	389	(44,202)	30.5786%	69.4214%	0.0000%	0.0000%		(13,516)	(30,686)	0	0	0	(44,202)	19	Structures Allocator			
80	Structures and Improvements	390	(1,641,426)	30.5786%	69.4214%	0.0000%	0.0000%		(501,925)	(1,139,501)	0	0	0	(1,641,426)	19	Structures Allocator			
81	Office Equipment - Furniture	391.1	36,270	30.0000%	70.0000%	0.0000%	0.0000%		10,881	25,389	0	0	0	36,270	23	All Labor Allocator			
82	Office Equipment - General	391.2	(25,270)	30.0000%	70.0000%	0.0000%	0.0000%		(7,581)	(17,689)	0	0	0	(25,270)	23	All Labor Allocator			
83	Office Equipment - Computers	391.3	(423,550)	30.0000%	70.0000%	0.0000%	0.0000%		(127,065)	(296,485)	0	0	0	(423,550)	23	All Labor Allocator			
84	Trans Equip - CMPT		(1,858,765)	30.5786%	69.4214%	0.0000%	0.0000%		(568,384)	(1,290,381)	0	0	0	(1,858,765)	8	Production, Transmission, Distribution Plant			
85	Stores Equipment	393	(5,508)	30.5786%	69.4214%	0.0000%	0.0000%		(1,684)	(3,824)	0	0	0	(5,508)	8	Production, Transmission, Distribution Plant			
86	Garage Equipment	394	872,922	30.5786%	69.4214%	0.0000%	0.0000%		266,927	605,995	0	0	0	872,922	8	Production, Transmission, Distribution Plant			
87	Power Equipment	396	(286,086)	30.5786%	69.4214%	0.0000%	0.0000%		(87,481)	(198,605)	0	0	0	(286,086)	8	Production, Transmission, Distribution Plant			
88	Communication Equipment	397	(423,968)	30.0000%	70.0000%	0.0000%	0.0000%		(127,190)	(296,778)	0	0	0	(423,968)	23	All Labor Allocator			
89	Miscellaneous Equipment	398	(34,893)	30.5786%	69.4214%	0.0000%	0.0000%		(10,670)	(24,223)	0	0	0	(34,893)	8	Production, Transmission, Distribution Plant			
90	Total General		(3,834,476)						(1,167,688)	(2,666,788)	0	0	0	(3,834,476)					
91																			
92	Intangible Plant	301-303																	
93	Organization	301	0	30.5786%	69.4214%	0.0000%	0.0000%		0	0	0	0	0	0	8	Production, Transmission, Distribution Plant			
94	Franchises and Consents	302	0	30.5786%	69.4214%	0.0000%	0.0000%		0	0	0	0	0	0	8	Production, Transmission, Distribution Plant			
95	Misc. Intangible	303	(4,207,299)	30.5786%	69.4214%	0.0000%	0.0000%		(1,286,533)	(2,920,766)	0	0	0	(4,207,299)	8	Production, Transmission, Distribution Plant			
96	Total Intangible		(4,207,299)						(1,286,533)	(2,920,766)	0	0	0	(4,207,299)					
97																			
98	Total Accumulated Reserve for Depreciation		(366,938,981)						(123,588,199)	(243,350,782)	0	0	0	(366,938,981)					
99																			

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1																		
2																		
3																		
4	Rate Year												National Fuel Gas Distribution Corporation					
5	M.E./Customer Component												New York Division					
6	Peak												Cost of Service Study					
7	Current Rates												Current Rates					
8													Twelve Months Ending December 31, 2008					
9																		
10																		
11			FERC															
12	DISTRIBUTION FUNCTION	Accounts	Total	Demand	Customer	Commodity	Revenue	Demand	Customer	Commodity	Revenue	Total	#				Classification	
13																		
100	Depreciation Expense	403																
101	Production Plant		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1			Demand	
102																		
103	Transmission Plant		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1			Demand	
104																		
105	Distribution Plant																	
106	Land		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1			Demand	
107	Land Rights		116,550	100.0000%	0.0000%	0.0000%	0.0000%	116,550	0	0	0	116,550	1				Demand	
108	Structures & Improvements		20,752	100.0000%	0.0000%	0.0000%	0.0000%	20,752	0	0	0	20,752	1				Demand	
109	Mains		19,664,752	46.2700%	53.7300%	0.0000%	0.0000%	9,098,881	10,565,871	0	0	19,664,752	6				Distribution Mains Allocation	
110	Compressor Station Equipment		44,144	100.0000%	0.0000%	0.0000%	0.0000%	44,144	0	0	0	44,144	1				Demand	
111	M&R Station Equipment		502,298	0.0000%	100.0000%	0.0000%	0.0000%	0	502,298	0	0	502,298	2				Customer	
112	Services		9,925,495	0.0000%	100.0000%	0.0000%	0.0000%	0	9,925,495	0	0	9,925,495	2				Customer	
113	Meters		521,805	0.0000%	100.0000%	0.0000%	0.0000%	0	521,805	0	0	521,805	2				Customer	
114	Meter Installations		112,651	0.0000%	100.0000%	0.0000%	0.0000%	0	112,651	0	0	112,651	2				Customer	
115	House Regulators		2,323	0.0000%	100.0000%	0.0000%	0.0000%	0	2,323	0	0	2,323	2				Customer	
116	House Regulators Installations		38,085	0.0000%	100.0000%	0.0000%	0.0000%	0	38,085	0	0	38,085	2				Customer	
117	Industrial M&R Station Equipment		449,684	100.0000%	0.0000%	0.0000%	0.0000%	449,684	0	0	0	449,684	1				Demand	
118	Other		1,032	30.5786%	69.4214%	0.0000%	0.0000%	316	716	0	0	1,032	5				% Total Distribution Demand & Customer	
119	Total Distribution		31,399,571					9,730,327	21,669,244	0	0	31,399,571						
120																		
121	General Plant																	
122	Land		1	30.5786%	69.4214%	0.0000%	0.0000%	0	1	0	0	1	19				Structures Allocator	
123	Structures and Improvements		2,511,768	30.5786%	69.4214%	0.0000%	0.0000%	768,063	1,743,705	0	0	2,511,768	19				Structures Allocator	
124	Office Equipment - Furniture		7,308	30.0000%	70.0000%	0.0000%	0.0000%	2,192	5,116	0	0	7,308	23				All Labor Allocator	
125	Office Equipment - General		6,995	30.0000%	70.0000%	0.0000%	0.0000%	2,099	4,896	0	0	6,995	23				All Labor Allocator	
126	Office Equipment - Computers		981,432	30.0000%	70.0000%	0.0000%	0.0000%	288,430	673,002	0	0	961,432	23				All Labor Allocator	
127	Trains Equip		533,416	30.5786%	69.4214%	0.0000%	0.0000%	163,111	370,305	0	0	533,416	8				Production, Transmission, Distribution Plant	
128	Stores Equipment		1,783	30.5786%	69.4214%	0.0000%	0.0000%	545	1,238	0	0	1,783	8				Production, Transmission, Distribution Plant	
129	Garage Equipment		419,314	30.5786%	69.4214%	0.0000%	0.0000%	126,220	291,094	0	0	419,314	8				Production, Transmission, Distribution Plant	
130	Power Equipment		311,934	30.5786%	69.4214%	0.0000%	0.0000%	95,385	216,548	0	0	311,934	8				Production, Transmission, Distribution Plant	
131	Communication Equipment		115,200	30.0000%	70.0000%	0.0000%	0.0000%	34,560	80,640	0	0	115,200	23				All Labor Allocator	
132	Miscellaneous Equipment		1,904	30.5786%	69.4214%	0.0000%	0.0000%	582	1,322	0	0	1,904	8				Production, Transmission, Distribution Plant	
133	Total General		4,871,055					1,483,187	3,387,868	0	0	4,871,055						
134																		
135	Intangible Plant																	
136	Organization		0	30.5786%	69.4214%	0.0000%	0.0000%	0	0	0	0	0	0	8			Production, Transmission, Distribution Plant	
137	Franchises and Consents		0	30.5786%	69.4214%	0.0000%	0.0000%	0	0	0	0	0	0	8			Production, Transmission, Distribution Plant	
138	Misc. Intangible		526,043	30.5786%	69.4214%	0.0000%	0.0000%	160,857	365,186	0	0	526,043	8				Production, Transmission, Distribution Plant	
139	Total Intangible		526,043					160,857	365,186	0	0	526,043						
140																		
141	Total Depreciation Expense		36,796,669					11,374,371	25,422,298	0	0	36,796,669						
142																		

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1																			
2																			
3																			
4																			
5																			
6																			
7																			
8																			
9																			
10																			
11																			
12																			
13																			
14																			
15																			
16																			
17																			
18																			
19																			
20																			
21																			
22																			
23																			
24																			
25																			
26																			
27																			
28																			
29																			
30																			
31																			
32																			
33																			
34																			
35																			
36																			
37																			
38																			
39																			
40																			
41																			
42																			
43																			
44																			
45																			
46																			
47																			
48																			
49																			
50																			
51																			
52																			
53																			
54																			
55																			
56																			
57																			
58																			
59																			
60																			
61																			
62																			
63																			
64																			
65																			
66																			
67																			
68																			
69																			
70																			
71																			
72																			
73																			
74																			
75																			
76																			
77																			
78																			
79																			
80																			
81																			
82																			
83																			
84																			
85																			

National Fuel Gas Distribution Corporation
New York Division
Cost of Service Study
Current Rates
Twelve Months Ending December 31, 2008

Exhibit _____ (RMF-A-3)
Schedule 1
Worksheet
Distribution
Page 4

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1																			
2																			
3																			
4																			
5																			
6																			
7																			
8																			
9																			
10																			
11																			
12																			
13																			
186																			
187																			
188																			
189																			
190																			
191																			
192																			
193																			
194																			
195																			
196																			
197																			
198																			
199																			
200																			
201																			
202																			
203																			
204																			
205																			
206																			
207																			
208																			
209																			
210																			
211																			
212																			
213																			
214																			
215																			
216																			
217																			
218																			
219																			
220																			
221																			
222																			
223																			
224																			
225																			
226																			
227																			
228																			

National Fuel Gas Distribution Corporation
New York Division
Cost of Service Study
Current Rates
Twelve Months Ending December 31, 2008

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1																		
2																		
3																		
4	Rate Year																	
5	M.E./Customer Component																	
6	Peak																	
7	Current Rates																	
8																		
9																		
10																		
11			FERC															
12	DISTRIBUTION FUNCTION	Accounts	Total	Demand	Customer	Commodity	Revenue	Demand	Customer	Commodity	Revenue	Total	#				Classification	
13																		
229	Operation and Maintenance Expense	401,402																
230	Natural Gas Production	750,769	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1			Demand	
231																		
232	Other Gas Supply Expense	807,1-813																
233	Purchase Gas Expense	401,999	15,690,000	0.0000%	0.0000%	100.0000%	0.0000%	0	0	15,690,000	0	15,690,000	3				Commodity	
234	Other Gas Supply Expense		253,921	0.0000%	0.0000%	100.0000%	0.0000%	0	0	253,921	0	253,921	3				Commodity	
235	Gas for Utility Operation		0	0.0000%	0.0000%	100.0000%	0.0000%	0	0	0	0	0	0	3			Commodity	
236	Total Other Gas Supply Expense		15,943,921					0	0	15,943,921	0	15,943,921	0					
237																		
238	Transmission	850-867	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1			Demand	
239																		
240	Distribution																	
241	Load Dispatching	871	844,426	100.0000%	0.0000%	0.0000%	0.0000%	844,426	0	0	0	844,426	1				Demand	
242	Structures & Improvements	886	656,091	100.0000%	0.0000%	0.0000%	0.0000%	656,091	0	0	0	656,091	1				Demand	
243	Compressor Station Equipment	872,888	93,566	100.0000%	0.0000%	0.0000%	0.0000%	93,566	0	0	0	93,566	1				Demand	
244	Compressor Station Equipment Maint		(248,687)	100.0000%	0.0000%	0.0000%	0.0000%	(248,687)	0	0	0	(248,687)	1				Demand	
245	Mains & Services	874	5,259,371	29.4930%	70.5070%	0.0000%	0.0000%	1,551,146	3,708,225	0	0	5,259,371	7				Distribution Mains & Services	
246	Mains Maintenance	887	3,668,529	46.2700%	53.7300%	0.0000%	0.0000%	1,697,428	1,971,101	0	0	3,668,529	6				Distribution Mains Allocation	
247	Services Maintenance	887	803,255	29.4930%	70.5070%	0.0000%	0.0000%	236,904	566,351	0	0	803,255	7				Distribution Mains & Services	
248	Meas. & Regulator - General	875,889	945,729	100.0000%	0.0000%	0.0000%	0.0000%	945,729	0	0	0	945,729	1				Demand	
249	Meas. & Regulator - Industrial	876,890	539,831	100.0000%	0.0000%	0.0000%	0.0000%	539,831	0	0	0	539,831	1				Demand	
250	Meas. & Regulator - City	877,891	3,442	100.0000%	0.0000%	0.0000%	0.0000%	3,442	0	0	0	3,442	1				Demand	
251	Meters & House Regulators	878,893	5,203,893	0.0000%	100.0000%	0.0000%	0.0000%	0	5,203,893	0	0	5,203,893	2				Customer	
252	Customer Installations		1,745,241	0.0000%	100.0000%	0.0000%	0.0000%	0	1,745,241	0	0	1,745,241	2				Customer	
253	Maint of Other Equipment	894	306,012	30.5786%	69.4214%	0.0000%	0.0000%	93,574	212,438	0	0	306,012	5				% Total Distribution Demand & Customer	
254	Other Distribution Expense	879	7,656,301	30.5786%	69.4214%	0.0000%	0.0000%	2,341,190	5,315,111	0	0	7,656,301	5				% Total Distribution Demand & Customer	
255	Rents	881	160,372	30.5786%	69.4214%	0.0000%	0.0000%	49,040	111,332	0	0	160,372	5				% Total Distribution Demand & Customer	
256	Supervision & Engineering	870,885	3,922,631	31.8543%	68.1457%	0.0000%	0.0000%	1,249,527	2,673,104	0	0	3,922,631	12				Distribution O&M Expense	
257	Total Distribution		31,560,003					10,053,207	21,506,796	0	0	31,560,003						
258																		
259	Customer Accounts																	
260	Meter Reading	902	2,477,966	0.0000%	100.0000%	0.0000%	0.0000%	0	2,477,966	0	0	2,477,966	2				Customer	
261	Customer Record & Collections	903	5,969,365	0.0000%	100.0000%	0.0000%	0.0000%	0	5,969,365	0	0	5,969,365	21				Consumer Affairs and Credit and Collections - Total	
262	Uncollectible Accounts	904	7,164,413	0.0000%	0.0000%	0.0000%	100.0000%	0	0	0	7,164,413	7,164,413	4				Revenue	
263	Miscellaneous Customer Accounts	905	514,502	0.0000%	100.0000%	0.0000%	0.0000%	0	514,502	0	0	514,502	2				Customer	
264	Supervision	901	562,462	0.0000%	100.0000%	0.0000%	0.0000%	0	562,462	0	0	562,462	21				Consumer Affairs and Credit and Collections - Total	
265	Total Customer Accounts		16,688,708					0	9,524,295	0	7,164,413	16,688,708						
266																		
267	Customer Service	909-913																
268	Customer Service		6,111,016	0.0000%	100.0000%	0.0000%	0.0000%	0	6,111,016	0	0	6,111,016	2				Customer	
269	Transportation Administration		1,594,684	0.0000%	100.0000%	0.0000%	0.0000%	0	1,594,684	0	0	1,594,684	2				Customer	
270	Total Customer Service		7,705,700					0	7,705,700	0	0	7,705,700						
271																		
272	Sales Promotion		296,188	0.0000%	100.0000%	0.0000%	0.0000%	0	296,188	0	0	296,188	2				Customer	
273																		

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1																		
2																		
3																		
4																		
5																		
6																		
7																		
8																		
9																		
10																		
11																		
12																		
13																		
14																		
15																		
16																		
17																		
18																		
19																		
20																		
21																		
22																		
23																		
24																		
25																		
26																		
27																		
28																		
29																		
30																		
31																		
32																		
33																		
34																		
35																		
36																		
37																		
38																		
39																		
40																		
41																		
42																		
43																		
44																		
45																		
46																		
47																		
48																		
49																		
50																		
51																		
52																		
53																		
54																		
55																		
56																		
57																		
58																		
59																		
60																		
61																		
62																		
63																		
64																		
65																		
66																		
67																		
68																		
69																		
70																		
71																		
72																		
73																		
74																		
75																		
76																		
77																		
78																		
79																		
80																		
81																		
82																		
83																		
84																		
85																		
86																		
87																		
88																		
89																		
90																		
91																		
92																		
93																		
94																		
95																		
96																		
97																		
98																		
99																		
100																		

National Fuel Gas Distribution Corporation
New York Division
Cost of Service Study
Current Rates
Twelve Months Ending December 31, 2008

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1																			
2																			
3																			
4	Rate Year																		
5	M.E./Customer Component																		
6	Peak																		
7	Current Rates																		
8																			
9																			
10																			
11																			
12	DISTRIBUTION FUNCTION	FERC																	
13		Accounts	Total	Classification %															
14				Demand	Customer	Commodity	Revenue	Demand	Customer	Commodity	Revenue	Total	#	Classification					
15	317	Employee Pension & Benefits	926																
16	318	Corporate Management - Non O&M	8,526,719	30.5763%	69.4237%	0.0000%	0.0000%	2,607,155	5,919,564	0	0	8,526,719	9	Production, Transmission, Distribution, General Plant					
17	319	Corporate Management - O&M	16,099,879	17.8722%	69.3912%	0.0000%	12.7366%	2,877,403	11,171,899	0	2,050,577	16,099,879	13	O&M Excluding Purchased Gas, A&G Exp					
18	320	Consumer Services	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer					
19	321	Operations, Engineering, & Mechanical	1,968,789	30.5763%	69.4237%	0.0000%	0.0000%	601,983	1,366,806	0	0	1,968,789	9	Production, Transmission, Distribution, General Plant					
20	322	Total Employee Pension & Benefits	26,595,387					6,086,541	18,458,269	0	2,050,577	26,595,387							
21	323																		
22	324	Franchise Requirement	927																
23	325	Corporate Management - Non O&M	0	30.5763%	69.4237%	0.0000%	0.0000%	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant					
24	326	Corporate Management - O&M	0	17.8722%	69.3912%	0.0000%	12.7366%	0	0	0	0	0	13	O&M Excluding Purchased Gas, A&G Exp					
25	327	Consumer Services	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer					
26	328	Operations, Engineering, & Mechanical	0	30.5763%	69.4237%	0.0000%	0.0000%	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant					
27	329	Total Franchise Requirement	0					0	0	0	0	0	0						
28	330																		
29	331	Regulatory Commission Expenses	928																
30	332	Corporate Management - Non O&M	1,336,494	30.5763%	69.4237%	0.0000%	0.0000%	408,650	927,844	0	0	1,336,494	9	Production, Transmission, Distribution, General Plant					
31	333	Corporate Management - O&M	2,923,923	17.8722%	69.3912%	0.0000%	12.7366%	522,569	2,028,946	0	372,408	2,923,923	13	O&M Excluding Purchased Gas, A&G Exp					
32	334	Consumer Services	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer					
33	335	Operations, Engineering, & Mechanical	0	30.5763%	69.4237%	0.0000%	0.0000%	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant					
34	336	Total Regulatory Expenses	4,260,417					931,219	2,956,790	0	372,408	4,260,417							
35	337																		
36	338	Miscellaneous General Expenses	930.2																
37	339	Corporate Management - Non O&M	2,328,427	30.5763%	69.4237%	0.0000%	0.0000%	711,947	1,616,480	0	0	2,328,427	9	Production, Transmission, Distribution, General Plant					
38	340	Corporate Management - O&M	4,396,454	17.8722%	69.3912%	0.0000%	12.7366%	785,743	3,050,752	0	559,959	4,396,454	13	O&M Excluding Purchased Gas, A&G Exp					
39	341	Consumer Services	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer					
40	342	Operations, Engineering, & Mechanical	4,075,634	30.5763%	69.4237%	0.0000%	0.0000%	1,246,178	2,829,456	0	0	4,075,634	9	Production, Transmission, Distribution, General Plant					
41	343	Total Miscellaneous General Expenses	10,800,515					2,743,868	7,496,688	0	559,959	10,800,515							
42	344																		
43	345	Rents	931																
44	346	Corporate Management - Non O&M	3,598	30.5763%	69.4237%	0.0000%	0.0000%	1,100	2,498	0	0	3,598	9	Production, Transmission, Distribution, General Plant					
45	347	Corporate Management - O&M	6,792	17.8722%	69.3912%	0.0000%	12.7366%	1,214	4,713	0	865	6,792	13	O&M Excluding Purchased Gas, A&G Exp					
46	348	Consumer Services	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer					
47	349	Operations, Engineering, & Mechanical	1,675,763	30.5763%	69.4237%	0.0000%	0.0000%	512,386	1,163,377	0	0	1,675,763	9	Production, Transmission, Distribution, General Plant					
48	350	Total Rents	1,686,153					514,700	1,170,588	0	865	1,686,153							
49	351																		
50	352	Maintenance General Plant	932																
51	353	Corporate Management - Non O&M	28,710	30.5763%	69.4237%	0.0000%	0.0000%	8,778	19,932	0	0	28,710	9	Production, Transmission, Distribution, General Plant					
52	354	Corporate Management - O&M	54,209	17.8722%	69.3912%	0.0000%	12.7366%	9,688	37,617	0	6,904	54,209	13	O&M Excluding Purchased Gas, A&G Exp					
53	355	Consumer Services	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer					
54	356	Operations, Engineering, & Mechanical	575,435	30.5763%	69.4237%	0.0000%	0.0000%	175,947	399,488	0	0	575,435	9	Production, Transmission, Distribution, General Plant					
55	357	Total Maintenance General Plant	658,354					194,413	457,037	0	6,904	658,354							
56	358																		
57	359	Total Administrative and General	63,052,428					15,238,298	43,762,991	0	4,051,139	63,052,428							
58	360																		
59	361	Misc. Other	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer					
60	362																		
61	363	Total O&M Expenses	135,246,948					25,291,505	82,795,970	15,943,921	11,215,552	135,246,948							
62	364																		

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1																		
2																		
3																		
4	Rate Year												National Fuel Gas Distribution Corporation					
5	M.E./Customer Component												New York Division					
6	Peak												Cost of Service Study					
7	Current Rates												Current Rates					
8													Twelve Months Ending December 31, 2008					
9																		
10																		
11				FERC														
12	DISTRIBUTION FUNCTION	Accounts	Total	Classification %				Classification				Total	#	Classification				
13				Demand	Customer	Commodity	Revenue	Demand	Customer	Commodity	Revenue							
365	Taxes Other Than Income																	
366	Federal																	
367	FICA		2,501,306	23.1760%	76.8240%	0.0000%	0.0000%	579,703	1,921,603	0	0	2,501,306	15	Direct Charged Labor Expense				
368	Unemployment Compensation		37,141	23.1760%	76.8240%	0.0000%	0.0000%	8,608	28,533	0	0	37,141	15	Direct Charged Labor Expense				
369	Total Federal		2,538,447					588,311	1,950,136	0	0	2,538,447						
370	New York State																	
371	Unemployment Insurance		81,425	23.1760%	76.8240%	0.0000%	0.0000%	18,871	62,554	0	0	81,425	15	Direct Charged Labor Expense				
372	Misc - Insurance Premium Tax																	
373	Production		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand				
374	Transmission		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand				
375	Distribution		16,784	30.5786%	69.4214%	0.0000%	0.0000%	5,132	11,652	0	0	16,784	5	% Total Distribution Demand & Customer				
376	General		685	30.5763%	69.4237%	0.0000%	0.0000%	209	476	0	0	685	9	Production, Transmission, Distribution, General Plant				
377	Total Miscellaneous		17,469					5,341	12,128	0	0	17,469						
378	Property																	
379	Production		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand				
380	Transmission		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand				
381	Distribution		29,900,264	30.5786%	69.4214%	0.0000%	0.0000%	9,143,082	20,757,182	0	0	29,900,264	5	% Total Distribution Demand & Customer				
382	General		1,219,001	30.5763%	69.4237%	0.0000%	0.0000%	372,725	846,276	0	0	1,219,001	9	Production, Transmission, Distribution, General Plant				
383	Total Property		31,119,265					9,515,807	21,603,458	0	0	31,119,265						
384	Sales Tax Company Use		62,000					18,959	43,041	0	0	62,000	8	Production, Transmission, Distribution Plant				
385	Total New York		31,280,159					9,558,978	21,721,181	0	0	31,280,159						
386	Total Taxes Other Than Income		33,818,606					10,147,289	23,671,317	0	0	33,818,606						
387	END DISTRIBUTION FUNCTION																	

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1																			
2																			
3																			
4	Rate Year																		
5	M.E./Customer Component																		
6	Peak																		
7	Current Rates																		
8																			
9																			
10																			
11																			
12	BILLING AND PAYMENT FUNCTION	FERC																	
13		Accounts	Total	Demand	Customer	Commodity	Revenue	Demand	Customer	Commodity	Revenue	Total	#	Classification					
14	Gas Plant In Service	101																	
15	Production Plant	325-338	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1 Demand					
16																			
17	Transmission Plant	365-369	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1 Demand					
18																			
19	Distribution Plant																		
20	Land	374.1	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1 Demand					
21	Land Rights	374.2	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1 Demand					
22	Structures & Improvements	375	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1 Demand					
23	Mains	376	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	6 Distribution Mains Allocation					
24	Compressor Station Equipment	377	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1 Demand					
25	M&R Station Equipment	378-379	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2 Customer					
26	Services	380	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2 Customer					
27	Meters	381	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2 Customer					
28	Meter Installations	382	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2 Customer					
29	House Regulators	383	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2 Customer					
30	House Regulators Installations	384	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2 Customer					
31	Industrial M&R Station Equipment	385	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1 Demand					
32	Other	387	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	5 % Total Distribution Demand & Customer					
33	Total Distribution Plant		0					0	0	0	0	0	0						
34																			
35	General Plant	389-399																	
36	Land	389	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	19 Structures Allocator					
37	Structures and Improvements	390	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	19 Structures Allocator					
38	Office Equipment - Furniture	391.1	555	0.0000%	100.0000%	0.0000%	0.0000%	0	555	0	0	0	555	23 All Labor Allocator					
39	Office Equipment - General	391.2	752	0.0000%	100.0000%	0.0000%	0.0000%	0	752	0	0	0	752	23 All Labor Allocator					
40	Office Equipment - Computers	391.3	17,805	0.0000%	100.0000%	0.0000%	0.0000%	0	17,805	0	0	0	17,805	23 All Labor Allocator					
41	Transportation Equipment	392	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant					
42	Stores Equipment	393	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant					
43	Garage Equipment	394	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant					
44	Power Equipment - Truck	396	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant					
45	Communication Equipment	397	7,927	0.0000%	100.0000%	0.0000%	0.0000%	0	7,927	0	0	0	7,927	23 All Labor Allocator					
46	Miscellaneous Equipment	398	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant					
47	Total General		27,039					0	27,039	0	0	0	27,039						
48																			
49	Intangible Plant	301-303																	
50	Organization	301	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant					
51	Franchises and Consents	302	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant					
52	Misc. Intangible	303	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant					
53	Total Intangible		0					0	0	0	0	0	0						
54																			
55	Total Gas Plant In Service		27,039					0	27,039	0	0	0	27,039						
56																			

National Fuel Gas Distribution Corporation
New York Division
Cost of Service Study
Current Rates
Twelve Months Ending December 31, 2008

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1																			
2																			
3																			
4				Rate Year															
5				M.E./Customer Component															
6				Peak															
7				Current Rates															
8																			
9																			
10																			
11					FERC														
12				BILLING AND PAYMENT FUNCTION	Accounts	Total	Demand	Customer	Commodity	Revenue	Demand	Customer	Commodity	Revenue	Total	#	Classification		
13																			
57				Accumulated Reserve for Depreciation	108														
58				Production Plant	325-338	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1	Demand	
59																			
60				Transmission Plant	365-369	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1	Demand	
61																			
62				Distribution Plant															
63				Land	374.1	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1	Demand	
64				Land Rights	374.2	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1	Demand	
65				Structures & Improvements	375	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1	Demand	
66				Mains	376	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	6	Distribution Mains Allocation	
67				Compressor Station Equipment	377	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1	Demand	
68				M&R Station Equipment	378-379	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2	Customer	
69				Services	380	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2	Customer	
70				Meters	381	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2	Customer	
71				Meter Installations	382	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2	Customer	
72				House Regulators	383	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2	Customer	
73				House Regulators Installations	384	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2	Customer	
74				Industrial M&R Station Equipment	385	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1	Demand	
75				Other	387	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	5	% Total Distribution Demand & Customer	
76				Total Distribution		0					0	0	0	0	0	0			
77																			
78				General Plant	389-399														
79				Land	389	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	19	Structures Allocator	
80				Structures and Improvements	390	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	19	Structures Allocator	
81				Office Equipment - Furniture	391.1	229	0.0000%	100.0000%	0.0000%	0.0000%	0	229	0	0	0	229	23	All Labor Allocator	
82				Office Equipment - General	391.2	(160)	0.0000%	100.0000%	0.0000%	0.0000%	0	(160)	0	0	0	(160)	23	All Labor Allocator	
83				Office Equipment - Computers	391.3	(2,680)	0.0000%	100.0000%	0.0000%	0.0000%	0	(2,680)	0	0	0	(2,680)	23	All Labor Allocator	
84				Trans Equip - CMPT		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8	Production, Transmission, Distribution Plant	
85				Stores Equipment	393	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8	Production, Transmission, Distribution Plant	
86				Garage Equipment	394	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8	Production, Transmission, Distribution Plant	
87				Power Equipment	396	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8	Production, Transmission, Distribution Plant	
88				Communication Equipment	397	(2,683)	0.0000%	100.0000%	0.0000%	0.0000%	0	(2,683)	0	0	0	(2,683)	23	All Labor Allocator	
89				Miscellaneous Equipment	398	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8	Production, Transmission, Distribution Plant	
90				Total General		(5,294)					0	(5,294)	0	0	(5,294)				
91																			
92				Intangible Plant	301-303														
93				Organization	301	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8	Production, Transmission, Distribution Plant	
94				Franchises and Consents	302	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8	Production, Transmission, Distribution Plant	
95				Misc. Intangible	303	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8	Production, Transmission, Distribution Plant	
96				Total Intangible		0					0	0	0	0	0	0			
97																			
98				Total Accumulated Reserve for Depreciation		(5,294)					0	(5,294)	0	0	(5,294)				
99																			

National Fuel Gas Distribution Corporation
New York Division
Cost of Service Study
Current Rates
Twelve Months Ending December 31, 2008

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1																			
2																			
3																			
4	Rate Year																		
5	M.E./Customer Component																		
6	Peak																		
7	Current Rates																		
8																			
9																			
10																			
11																			
12	BILLING AND PAYMENT FUNCTION	FERC																	
13		Accounts	Total	Demand	Customer	Commodity	Revenue	Demand	Customer	Commodity	Revenue	Total	#	Classification					
100	Depreciation Expense	403																	
101	Production Plant		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand					
102	Transmission Plant		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand					
103	Distribution Plant																		
104	Land		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand					
105	Land Rights		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand					
106	Structures & Improvements		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand					
107	Mains		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	6	Distribution Mains Allocation					
108	Compressor Station Equipment		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand					
109	M&R Station Equipment		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer					
110	Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer					
111	Meters		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer					
112	Meter Installations		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer					
113	House Regulators		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer					
114	House Regulators Installations		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer					
115	Industrial M&R Station Equipment		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand					
116	Other		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	5	% Total Distribution Demand & Customer					
117	Total Distribution		0					0	0	0	0	0							
118	General Plant																		
119	Land		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	19	Structures Allocator					
120	Structures and Improvements		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	19	Structures Allocator					
121	Office Equipment - Furniture		46	0.0000%	100.0000%	0.0000%	0.0000%	0	46	0	0	0	46	23 All Labor Allocator					
122	Office Equipment - General		44	0.0000%	100.0000%	0.0000%	0.0000%	0	44	0	0	0	44	23 All Labor Allocator					
123	Office Equipment - Computers		6,085	0.0000%	100.0000%	0.0000%	0.0000%	0	6,085	0	0	0	6,085	23 All Labor Allocator					
124	Trans Equip		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	8	Production, Transmission, Distribution Plant					
125	Stores Equipment		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	8	Production, Transmission, Distribution Plant					
126	Garage Equipment		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	8	Production, Transmission, Distribution Plant					
127	Power Equipment		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	8	Production, Transmission, Distribution Plant					
128	Communication Equipment		729	0.0000%	100.0000%	0.0000%	0.0000%	0	729	0	0	0	729	23 All Labor Allocator					
129	Miscellaneous Equipment		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	8	Production, Transmission, Distribution Plant					
130	Total General		6,904					0	6,904	0	0	0	6,904						
131	Intangible Plant																		
132	Organization		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	8	Production, Transmission, Distribution Plant					
133	Franchises and Consents		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	8	Production, Transmission, Distribution Plant					
134	Misc. Intangible		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	8	Production, Transmission, Distribution Plant					
135	Total Intangible		0					0	0	0	0	0							
136	Total Depreciation Expense		6,904					0	6,904	0	0	0	6,904						

National Fuel Gas Distribution Corporation
New York Division
Cost of Service Study
Current Rates
Twelve Months Ending December 31, 2008

Exhibit (RMFA-3)
Schedule 1
Worksheet
Billing and Payment
Page 3

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1																			
2																			
3																			
4																			
5																			
6																			
7																			
8																			
9																			
10																			
11																			
12																			
13																			
143																			
144																			
145																			
146																			
147																			
148																			
149																			
150																			
151																			
152																			
153																			
154																			
155																			
156																			
157																			
158																			
159																			
160																			
161																			
162																			
163																			
164																			
165																			
166																			
167																			
168																			
169																			
170																			
171																			
172																			
173																			
174																			
175																			
176																			
177																			
178																			
179																			
180																			
181																			
182																			
183																			
184																			
185																			

National Fuel Gas Distribution Corporation
New York Division
Cost of Service Study
Current Rates
Twelve Months Ending December 31, 2008

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1																		
2																		
3																		
4	Rate Year																	National Fuel Gas Distribution Corporation
5	M.E./Customer Component																	New York Division
6	Peak																	Cost of Service Study
7	Current Rates																	Current Rates
8																		Twelve Months Ending December 31, 2008
9																		
10																		
11																		
12	BILLING AND PAYMENT FUNCTION																	
13																		
188	Direct Labor Expense	401,402																
187	Natural Gas Production	750-769	0	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	1 Demand	
188																		
189	Other Gas Supply	807,1-813																
190	Purchase Gas Expense	401999	0	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	3 Commodity	
191	Other Gas Supply Expense		0	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	3 Commodity	
192	Total Other Gas Supply		0						0	0	0	0	0	0	0	0		
193																		
194	Transmission	850-867	0	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	1 Demand	
195																		
196	Distribution																	
197	Load Dispatching	871	0	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	1 Demand	
198	Structures & Improvements	886	0	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	1 Demand	
199	Compressor Station Equipment	872	0	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	1 Demand	
200	Compressor Station Equipment Maint	888	0	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	1 Demand	
201	Mains & Services	874	0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	7 Distribution Mains & Services	
202	Mains Maintenance	887	0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	6 Distribution Mains Allocation	
203	Services Maintenance	887	0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	7 Distribution Mains & Services	
204	Meas. & Regulator - General	875,889	0	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	1 Demand	
205	Meas. & Regulator - Industrial	876,890	0	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	1 Demand	
206	Meas. & Regulator - City	877,891	0	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	2 Customer	
207	Meters & House Regulators	878,893	0	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	2 Customer	
208	Customer Installations		0	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	5 % Total Distribution Demand & Customer	
209	Maint. Of Other Equipment	894	0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	5 % Total Distribution Demand & Customer	
210	Other Distribution Expense	879	0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	10 Distribution Labor Expense	
211	Supervision & Engineering	870,885	0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0		
212	Total Distribution		0						0	0	0	0	0	0	0	0		
213																		
214	Customer Accounts																	
215	Meter Reading	902	0	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	2 Customer	
216	Customer Record & Collections	903	1,082	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0	1,082	0	0	0	0	0	0	20 Consumer Affairs and Credit and Collections - Labor	
217	Uncollectible Accounts	904	0	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0	0	0	0	0	0	0	0	4 Revenue	
218	Miscellaneous Customer Accounts	905	0	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	2 Customer	
219	Supervision	901	175	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0	175	0	0	0	0	0	0	20 Consumer Affairs and Credit and Collections - Labor	
220	Total Customer Accounts		1,257						0	1,257	0	0	0	0	0	0	1,257	
221																		
222	Customer Service	909-913																
223	Customer Service		0	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	2 Customer	
224	Transportation Administration		0	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	2 Customer	
225	Total Customer Service		0						0	0	0	0	0	0	0	0		
226																		
227	Total Direct Labor Expense		1,257						0	1,257	0	0	0	0	0	0	1,257	
228																		

Exhibit (RMF-A-3)
 Schedule 1
 Worksheet
 Billing and Payment
 Page 5

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1																		
2																		
3																		
4	Rate Year																	
5	M.E./Customer Component																	
6	Peak																	
7	Current Rates																	
8																		
9																		
10																		
11				FERC														
12	BILLING AND PAYMENT FUNCTION		Accounts	Total														
13																		
229	Operation and Maintenance Expense		401,402															
230	Natural Gas Production		750-769	0	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	1	Demand
231																		
232	Other Gas Supply Expense		807.1-813															
233	Purchase Gas Expense		401.999	0	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	3	Commodity
234	Other Gas Supply Expense			0	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	3	Commodity
235	Gas for Utility Operation			0	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	3	Commodity
236	Total Other Gas Supply Expense			0						0	0	0	0	0	0	0		
237																		
238	Transmission		850-867	0	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	1	Demand
239																		
240	Distribution																	
241	Load Dispatching		871	0	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	1	Demand
242	Structures & Improvements		886	0	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	1	Demand
243	Compressor Station Equipment		872,888	0	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	1	Demand
244	Compressor Station Equipment Maint		894	0	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	1	Demand
245	Mains & Services		874	0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	7	Distribution Mains & Services
246	Mains Maintenance		887	0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	6	Distribution Mains Allocation
247	Services Maintenance			0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	7	Distribution Mains & Services
248	Meas. & Regulator - General		875,889	0	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	1	Demand
249	Meas. & Regulator - Industrial		876,890	0	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	1	Demand
250	Meas. & Regulator - City		877,891	0	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	1	Demand
251	Meters & House Regulators		878,893	0	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	2	Customer
252	Customer Installations			0	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	2	Customer
253	Maint of Other Equipment		894	0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	5	% Total Distribution Demand & Customer
254	Other Distribution Expense		879	0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	5	% Total Distribution Demand & Customer
255	Rents		881	0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	5	% Total Distribution Demand & Customer
256	Supervision & Engineering		870,885	0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	12	Distribution O&M Expense
257	Total Distribution			0						0	0	0	0	0	0	0		
258																		
259	Customer Accounts																	
260	Meter Reading		902	0	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	2	Customer
261	Customer Record & Collections		903	3,308,192	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0	3,308,192	0	0	3,308,192	21	Consumer Affairs and Credit and Collections - Total		
262	Uncollectible Accounts		904	321,654	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0	0	0	321,654	321,654	4	Revenue		
263	Miscellaneous Customer Accounts		905	0	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	2	Customer
264	Supervision		901	311,714	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0	311,714	0	0	311,714	21	Consumer Affairs and Credit and Collections - Total		
265	Total Customer Accounts			3,941,560						0	3,619,906	0	321,654	3,941,560				
266																		
267	Customer Service		909-913															
268	Customer Service			0	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	2	Customer
269	Transportation Administration			0	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	2	Customer
270	Total Customer Service			0						0	0	0	0	0	0	0		
271																		
272	Sales Promotion			0	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	2	Customer
273																		

National Fuel Gas Distribution Corporation
New York Division
Cost of Service Study
Current Rates
Twelve Months Ending December 31, 2008

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1																			
2																			
3																			
4	Rate Year																		
5	M.E./Customer Component																		
6	Peak																		
7	Current Rates																		
8																			
9																			
10																			
11																			
12	BILLING AND PAYMENT FUNCTION	FERC																	
13		Accounts	Total	Demand	Customer	Commodity	Revenue	Demand	Customer	Commodity	Revenue	Total	#	Classification					
274	Administrative & General Expenses																		
275	A&G Salaries	920																	
276	Corporate Management - Non O&M		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant				
277	Corporate Management - O&M		61,170	0.0000%	91.8394%	0.0000%	8.1606%	0	56,178	0	4,992	61,170	13	O&M Excluding Purchased Gas, A&G Exp					
278	Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2	Customer				
279	Operations, Engineering, & Mechanical		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant				
280	Total A&G Salaries		61,170					0	56,178	0	4,992	61,170							
281																			
282	Office Supplies & Expenses	921																	
283	Corporate Management - Non O&M		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant				
284	Corporate Management - O&M		32,600	0.0000%	91.8394%	0.0000%	8.1606%	0	29,940	0	2,660	32,600	13	O&M Excluding Purchased Gas, A&G Exp					
285	Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2	Customer				
286	Operations, Engineering, & Mechanical		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant				
287	Total Outside Services		32,600					0	29,940	0	2,660	32,600							
288																			
289	Administrative Exp. Transferred - Credit	922																	
290	Corporate Management - Non O&M		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant				
291	Corporate Management - O&M		(15)	0.0000%	91.8394%	0.0000%	8.1606%	0	(14)	0	(1)	(15)	13	O&M Excluding Purchased Gas, A&G Exp					
292	Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2	Customer				
293	Operations, Engineering, & Mechanical		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant				
294	Total Administrative Exp. Transferred - Credit		(15)					0	(14)	0	(1)	(15)							
295																			
296	Outside Services Employed	923																	
297	Corporate Management - Non O&M		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant				
298	Corporate Management - O&M		17,393	0.0000%	91.8394%	0.0000%	8.1606%	0	15,974	0	1,419	17,393	13	O&M Excluding Purchased Gas, A&G Exp					
299	Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2	Customer				
300	Operations, Engineering, & Mechanical		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant				
301	Total Outside Services Employed		17,393					0	15,974	0	1,419	17,393							
302																			
303	Property Insurance	924																	
304	Corporate Management - Non O&M		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant				
305	Corporate Management - O&M		0	0.0000%	91.8394%	0.0000%	8.1606%	0	0	0	0	0	0	13	O&M Excluding Purchased Gas, A&G Exp				
306	Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2	Customer				
307	Operations, Engineering, & Mechanical		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant				
308	Total Property Insurance		0					0	0	0	0	0	0						
309																			
310	Injures & Damages	925																	
311	Corporate Management - Non O&M		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant				
312	Corporate Management - O&M		15,275	0.0000%	91.8394%	0.0000%	8.1606%	0	14,028	0	1,247	15,275	13	O&M Excluding Purchased Gas, A&G Exp					
313	Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2	Customer				
314	Operations, Engineering, & Mechanical		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant				
315	Total Injures & Damages		15,275					0	14,028	0	1,247	15,275							
316																			

National Fuel Gas Distribution Corporation
New York Division
Cost of Service Study
Current Rates
Twelve Months Ending December 31, 2008

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1																		
2																		
3																		
4	Rate Year																	
5	M.E./Customer Component																	
6	Peak																	
7	Current Rates																	
8																		
9																		
10																		
11																		
12	BILLING AND PAYMENT FUNCTION	FERC	Total	Classification %			Revenue	Classification			Revenue	Total	#	Classification				
13		Accounts		Demand	Customer	Commodity		Demand	Customer	Commodity								
317	Employee Pension & Benefits	926																
318	Corporate Management - Non O&M		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant				
319	Corporate Management - O&M		244,466	0.0000%	91.8394%	0.0000%	8.1606%	0	224,516	0	19,950	244,466	13	O&M Excluding Purchased Gas, A&G Exp				
320	Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer				
321	Operations, Engineering, & Mechanical		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant				
322	Total Employee Pension & Benefits		244,466					0	224,516	0	19,950	244,466						
323																		
324	Franchise Requirement	927																
325	Corporate Management - Non O&M		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant				
326	Corporate Management - O&M		0	0.0000%	91.8394%	0.0000%	8.1606%	0	0	0	0	0	13	O&M Excluding Purchased Gas, A&G Exp				
327	Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer				
328	Operations, Engineering, & Mechanical		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant				
329	Total Franchise Requirement		0					0	0	0	0	0						
330																		
331	Regulatory Commission Expenses	928																
332	Corporate Management - Non O&M		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant				
333	Corporate Management - O&M		0	0.0000%	91.8394%	0.0000%	8.1606%	0	0	0	0	0	13	O&M Excluding Purchased Gas, A&G Exp				
334	Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer				
335	Operations, Engineering, & Mechanical		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant				
336	Total Regulatory Expenses		0					0	0	0	0	0						
337																		
338	Miscellaneous General Expenses	930.2																
339	Corporate Management - Non O&M		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant				
340	Corporate Management - O&M		66,757	0.0000%	91.8394%	0.0000%	8.1606%	0	61,309	0	5,448	66,757	13	O&M Excluding Purchased Gas, A&G Exp				
341	Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer				
342	Operations, Engineering, & Mechanical		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant				
343	Total Miscellaneous General Expenses		66,757					0	61,309	0	5,448	66,757						
344																		
345	Rents	931																
346	Corporate Management - Non O&M		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant				
347	Corporate Management - O&M		103	0.0000%	91.8394%	0.0000%	8.1606%	0	95	0	8	103	13	O&M Excluding Purchased Gas, A&G Exp				
348	Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer				
349	Operations, Engineering, & Mechanical		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant				
350	Total Rents		103					0	95	0	8	103						
351																		
352	Maintenance General Plant	932																
353	Corporate Management - Non O&M		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant				
354	Corporate Management - O&M		823	0.0000%	91.8394%	0.0000%	8.1606%	0	756	0	67	823	13	O&M Excluding Purchased Gas, A&G Exp				
355	Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer				
356	Operations, Engineering, & Mechanical		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant				
357	Total Maintenance General Plant		823					0	756	0	67	823						
358																		
359	Total Administrative and General		438,572					0	402,782	0	35,790	438,572						
360																		
361	Misc. Other		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer				
362																		
363	Total O&M Expenses		4,380,132					0	4,022,688	0	357,444	4,380,132						
364																		

Exhibit (RMFA-3)
 Schedule 1
 Worksheet
 Billing and Payment
 Page 8

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	
1																			
2																			
3																			
4	Rate Year																		National Fuel Gas Distribution Corporation
5	M.E./Customer Component																		New York Division
6	Peak																		Cost of Service Study
7	Current Rates																		Current Rates
8																			Twelve Months Ending December 31, 2008
9																			
10																			
11																			
12	BILLING AND PAYMENT FUNCTION	FERC		Classification %				Classification											
13		Accounts	Total	Demand	Customer	Commodity	Revenue	Demand	Customer	Commodity	Revenue	Total	#					Classification	
14																			
15																			
16	Taxes Other Than Income																		
17	Federal																		
18	FICA		126	0.0000%	100.0000%	0.0000%	0.0000%	0	126	0	0	126	15					Direct Charged Labor Expense	
19	Unemployment Compensation		2	0.0000%	100.0000%	0.0000%	0.0000%	0	2	0	0	2	15					Direct Charged Labor Expense	
20	Total Federal		128					0	128	0	0	128							
21	New York State																		
22	Unemployment Insurance		4	0.0000%	100.0000%	0.0000%	0.0000%	0	4	0	0	4	15					Direct Charged Labor Expense	
23	Misc - Insurance Premium Tax																		
24	Production		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1					Demand	
25	Transmission		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1					Demand	
26	Distribution		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	5					Total Distribution Demand & Customer	
27	General		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	9					Production, Transmission, Distribution, General Plant	
28	Total Miscellaneous		0					0	0	0	0	0							
29	Property																		
30	Production		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1					Demand	
31	Transmission		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1					Demand	
32	Distribution		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	5					Total Distribution Demand & Customer	
33	General		30	0.0000%	100.0000%	0.0000%	0.0000%	0	30	0	0	30	9					Production, Transmission, Distribution, General Plant	
34	Total Property		30					0	30	0	0	30							
35	Sales Tax Company Use		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	8					Production, Transmission, Distribution Plant	
36	Total New York		34					0	34	0	0	34							
37	Total Taxes Other Than Income		162					0	162	0	0	162							
38	END BILLING AND PAYMENT FUNCTION																		

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	
1																				
2																				
3																				
4	Rate Year																			
5	M.E./Customer Component																			
6	Peak																			
7	Current Rates																			
8																				
9																				
10																				
11					FERC															
12	COMPETITIVE ENERGY SERVICES FUNCTION		Accounts		Total		Classification %						Classification				Total	#	Classification	
13							Demand	Customer	Commodity	Revenue			Demand	Customer	Commodity	Revenue				
14	Gas Plant in Service		101																	
15	Production Plant		325-338		0	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	1	Demand	
16																				
17	Transmission Plant		365-369		0	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	1	Demand	
18																				
19	Distribution Plant																			
20	Land		374.1		0	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	1	Demand	
21	Land Rights		374.2		0	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	1	Demand	
22	Structures & Improvements		375		0	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	1	Demand	
23	Mains		376		0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	6	Distribution Mains Allocation	
24	Compressor Station Equipment		377		0	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	1	Demand	
25	M&R Station Equipment		378-379		0	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	2	Customer	
26	Services		380		0	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	2	Customer	
27	Meters		381		0	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	2	Customer	
28	Meter Installations		382		0	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	2	Customer	
29	House Regulators		383		0	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	2	Customer	
30	House Regulators Installations		384		0	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	2	Customer	
31	Industrial M&R Station Equipment		385		0	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	1	Demand	
32	Other		387		0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	5	% Total Distribution Demand & Customer	
33	Total Distribution Plant				0							0	0	0	0	0	0			
34																				
35	General Plant		389-399																	
36	Land		389		0	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	19	Structures Allocator	
37	Structures and Improvements		390		0	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	19	Structures Allocator	
38	Office Equipment - Furniture		391.1		0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	23	All Labor Allocator	
39	Office Equipment - General		391.2		0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	23	All Labor Allocator	
40	Office Equipment - Computers		391.3		0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	23	All Labor Allocator	
41	Transportation Equipment		392		0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	8	Production, Transmission, Distribution Plant	
42	Stores Equipment		393		0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	8	Production, Transmission, Distribution Plant	
43	Garage Equipment		394		0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	8	Production, Transmission, Distribution Plant	
44	Power Equipment - Truck		396		0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	8	Production, Transmission, Distribution Plant	
45	Communication Equipment		397		0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	23	All Labor Allocator	
46	Miscellaneous Equipment		398		0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	8	Production, Transmission, Distribution Plant	
47	Total General				0							0	0	0	0	0	0			
48																				
49	Intangible Plant		301-303																	
50	Organization		301		0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	8	Production, Transmission, Distribution Plant	
51	Franchises and Consents		302		0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	8	Production, Transmission, Distribution Plant	
52	Misc. Intangible		303		0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	8	Production, Transmission, Distribution Plant	
53	Total Intangible				0							0	0	0	0	0	0			
54																				
55	Total Gas Plant in Service				0							0	0	0	0	0	0			
56																				

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1																			
2																			
3																			
4	Rate Year																		
5	M.E./Customer Component																		
6	Peak																		
7	Current Rates																		
8																			
9																			
10																			
11																			
12	COMPETITIVE ENERGY SERVICES FUNCTION	FERC Accounts	Total	Demand	Customer	Commodity	Revenue	Demand	Customer	Commodity	Revenue	Total	#	Classification					
13																			
57	Accumulated Reserve for Depreciation	108																	
58	Production Plant	325-338	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1 Demand					
59																			
60	Transmission Plant	365-369	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1 Demand					
61																			
62	Distribution Plant																		
63	Land	374.1	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1 Demand					
64	Land Rights	374.2	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1 Demand					
65	Structures & Improvements	375	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1 Demand					
66	Mains	376	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	6 Distribution Mains Allocation					
67	Compressor Station Equipment	377	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1 Demand					
68	M&R Station Equipment	378-379	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2 Customer					
69	Services	380	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2 Customer					
70	Meters	381	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2 Customer					
71	Meter Installations	382	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2 Customer					
72	House Regulators	383	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2 Customer					
73	House Regulators Installations	384	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2 Customer					
74	Industrial M&R Station Equipment	385	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1 Demand					
75	Other	387	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	5 % Total Distribution Demand & Customer					
76	Total Distribution		0					0	0	0	0	0	0						
77																			
78	General Plant	389-399																	
79	Land	389	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	19 Structures Allocator					
80	Structures and Improvements	390	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	19 Structures Allocator					
81	Office Equipment - Furniture	391.1	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	23 All Labor Allocator					
82	Office Equipment - General	391.2	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	23 All Labor Allocator					
83	Office Equipment - Computers	391.3	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	23 All Labor Allocator					
84	Trans Equip - CMPT		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant					
85	Stores Equipment	393	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant					
86	Garage Equipment	394	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant					
87	Power Equipment	396	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant					
88	Communication Equipment	397	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	23 All Labor Allocator					
89	Miscellaneous Equipment	398	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant					
90	Total General		0					0	0	0	0	0	0						
91																			
92	Intangible Plant	301-303																	
93	Organization	301	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant					
94	Franchises and Consents	302	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant					
95	Misc. Intangible	303	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant					
96	Total Intangible		0					0	0	0	0	0	0						
97																			
98	Total Accumulated Reserve for Depreciation		0					0	0	0	0	0	0						
99																			

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1																			
2																			
3																			
4	Rate Year																		
5	M.E./Customer Component																		
6	Peak																		
7	Current Rates																		
8																			
9																			
10																			
11																			
12	COMPETITIVE ENERGY SERVICES FUNCTION	FERC																	
13		Accounts	Total	Demand	Customer	Commodity	Revenue	Demand	Customer	Commodity	Revenue	Total	#	Classification					
100	Depreciation Expense	403																	
101	Production Plant		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand					
102																			
103	Transmission Plant		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand					
104																			
105	Distribution Plant																		
106	Land		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand					
107	Land Rights		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand					
108	Structures & Improvements		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand					
109	Mains		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	6	Distribution Mains Allocation					
110	Compressor Station Equipment		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand					
111	M&R Station Equipment		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer					
112	Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer					
113	Meters		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer					
114	Meter Installations		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer					
115	House Regulators		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer					
116	House Regulators Installations		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	2	Customer					
117	Industrial M&R Station Equipment		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand					
118	Other		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	5	% Total Distribution Demand & Customer					
119	Total Distribution		0					0	0	0	0	0							
120																			
121	General Plant																		
122	Land		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	19	Structures Allocator					
123	Structures and Improvements		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	19	Structures Allocator					
124	Office Equipment - Furniture		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	23	All Labor Allocator					
125	Office Equipment - General		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	23	All Labor Allocator					
126	Office Equipment - Computers		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	23	All Labor Allocator					
127	Trans Equip		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	8	Production, Transmission, Distribution Plant					
128	Stores Equipment		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	8	Production, Transmission, Distribution Plant					
129	Garage Equipment		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	8	Production, Transmission, Distribution Plant					
130	Power Equipment		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	8	Production, Transmission, Distribution Plant					
131	Communication Equipment		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	23	All Labor Allocator					
132	Miscellaneous Equipment		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	8	Production, Transmission, Distribution Plant					
133	Total General		0					0	0	0	0	0							
134																			
135	Intangible Plant																		
136	Organization		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	8	Production, Transmission, Distribution Plant					
137	Franchises and Consents		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	8	Production, Transmission, Distribution Plant					
138	Misc. Intangible		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	8	Production, Transmission, Distribution Plant					
139	Total Intangible		0					0	0	0	0	0							
140																			
141	Total Depreciation Expense		0					0	0	0	0	0							
142																			

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1																			
2																			
3																			
4	Rate Year																		
5	M.E./Customer Component																		
6	Peak																		
7	Current Rates																		
8																			
9																			
10																			
11					FERC														
12	COMPETITIVE ENERGY SERVICES FUNCTION	Accounts	Total																
13																			
143	Working Capital																		
144	Cash																		
145	Gas Purchase Related		0	0.0000%	0.0000%	100.0000%	0.0000%		0	0	0	0	0	0	0	0	0	3	Commodity
146	Non Gas Purchase Related		0	0.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	0	0	0	14	O&M Excluding Purchased Gas
147	Total Cash Working Capital		0						0	0	0	0	0	0	0	0	0		
148	Prepayments																		
149	Taxes - Property		0	0.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant
150	Other Insurance		0	0.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	0	0	0	17	Other Insurance Expense
151	AGA Dues		0	0.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	0	0	0	18	Misc. General Expense
152	Total Prepayments		0						0	0	0	0	0	0	0	0	0		
153	Material & Supplies																		
154	Valves		0	100.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	0	0	0	1	Demand
155	Regulators - Dom & Ind.		0	100.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	0	0	0	1	Demand
156	Meter & Service Risers		0	0.0000%	100.0000%	0.0000%	0.0000%		0	0	0	0	0	0	0	0	0	2	Customer
157	Pipe - Services & Mains		0	0.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	0	0	0	7	Distribution Mains & Services
158	Total Material & Supplies		0						0	0	0	0	0	0	0	0	0		
159	Gas Storage Inventory		0	100.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	0	0	0	1	Demand
160	Total Working Capital		0						0	0	0	0	0	0	0	0	0		
161																			
162	Other Operating Revenues Sales Tax		0	0.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	0	0	0	8	Production, Transmission, Distribution Plant
163																			
164	Other		0	0.0000%	100.0000%	0.0000%	0.0000%		0	0	0	0	0	0	0	0	0	2	Customer
165	Deferred Income Taxes	410.1																	
166	Production		0	100.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	0	0	0	1	Demand
167	Transmission		0	100.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	0	0	0	1	Demand
168	Distribution		0	0.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	0	0	0	5	% Total Distribution Demand & Customer
169	General		0	0.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant
170	Total Deferred Income Taxes		0						0	0	0	0	0	0	0	0	0		
171	Deferred Income Taxes - ITC	409																	
172	Production		0	100.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	0	0	0	1	Demand
173	Transmission		0	100.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	0	0	0	1	Demand
174	Distribution		0	0.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	0	0	0	5	% Total Distribution Demand & Customer
175	General		0	0.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant
176	Total Deferred Income Taxes - ITC		0						0	0	0	0	0	0	0	0	0		
177																			
178	Deferred NY PSC Assessment		0	0.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	0	0	0	16	Regulatory Assessment Expense
179	Deferred RD&D		0	0.0000%	100.0000%	0.0000%	0.0000%		0	0	0	0	0	0	0	0	0	2	Customer
180	Deferred Site Remediation Costs		0	0.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	0	0	0	8	Production, Transmission, Distribution Plant
181	TRA Impacts - Uncollectibles		0	0.0000%	0.0000%	0.0000%	100.0000%		0	0	0	0	0	0	0	0	0	4	Revenue
182	Elimination of Reorganization Costs per C27934		0	0.0000%	100.0000%	0.0000%	0.0000%		0	0	0	0	0	0	0	0	0	2	Customer
183	Internal Pension Reserve		0	0.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	0	0	0	15	Direct Charged Labor Expense
184	Earnings Base in Excess of Capitalization		0	0.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	0	0	0	22	EBCAP Ratebase Component
185																			

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1																		
2																		
3																		
4	Rate Year																	National Fuel Gas Distribution Corporation
5	M.E./Customer Component																	New York Division
6	Peak																	Cost of Service Study
7	Current Rates																	Current Rates
8																		Twelve Months Ending December 31, 2008
9																		
10																		
11																		
12	COMPETITIVE ENERGY SERVICES FUNCTION	FERC Accounts	Total	Demand	Customer	Commodity	Revenue	Demand	Customer	Commodity	Revenue	Total	#					Classification
13																		
186	Direct Labor Expense	401,402																
187	Natural Gas Production	750-769	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1				Demand
188																		
189	Other Gas Supply	807.1-813																
190	Purchase Gas Expense	401999	0	0.0000%	0.0000%	100.0000%	0.0000%	0	0	0	0	0	0	3				Commodity
191	Other Gas Supply Expense		0	0.0000%	0.0000%	100.0000%	0.0000%	0	0	0	0	0	0	3				Commodity
192	Total Other Gas Supply		0					0	0	0	0	0	0					
193																		
194	Transmission	850-867	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1				Demand
195																		
196	Distribution																	
197	Load Dispatching	871	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1				Demand
198	Structures & Improvements	886	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1				Demand
199	Compressor Station Equipment	872	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1				Demand
200	Compressor Station Equipment Maint	888	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1				Demand
201	Mains & Services	874	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	7				Distribution Mains & Services
202	Mains Maintenance	887	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	6				Distribution Mains Allocation
203	Services Maintenance	887	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	7				Distribution Mains & Services
204	Meas. & Regulator - General	875,889	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1				Demand
205	Meas. & Regulator - Industrial	876,890	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1				Demand
206	Meas. & Regulator - City	877,891	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1				Demand
207	Meters & House Regulators	878,893	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2				Customer
208	Customer Installations		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2				Customer
209	Maint. Of Other Equipment	894	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	5				Total Distribution Demand & Customer
210	Other Distribution Expense	879	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	5				Total Distribution Demand & Customer
211	Supervision & Engineering	870,885	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	10				Distribution Labor Expense
212	Total Distribution		0					0	0	0	0	0	0					
213																		
214	Customer Accounts																	
215	Meter Reading	902	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2				Customer
216	Customer Record & Collections	903	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	20				Consumer Affairs and Credit and Collections - Labor
217	Uncollectible Accounts	904	0	0.0000%	0.0000%	0.0000%	100.0000%	0	0	0	0	0	0	4				Revenue
218	Miscellaneous Customer Accounts	905	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2				Customer
219	Supervision	901	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	20				Consumer Affairs and Credit and Collections - Labor
220	Total Customer Accounts		0					0	0	0	0	0	0					
221	Customer Service	909-913																
222	Customer Service		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2				Customer
223	Customer Service		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2				Customer
224	Transportation Administration		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0					
225	Total Customer Service		0					0	0	0	0	0	0					
226																		
227	Total Direct Labor Expense		0					0	0	0	0	0	0					
228																		

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1																		
2																		
3																		
4			Rate Year															National Fuel Gas Distribution Corporation
5			M.E./Customer Component															New York Division
6			Peak															Cost of Service Study
7			Current Rates															Current Rates
8																		Twelve Months Ending December 31, 2008
9																		
10																		
11																		
12			COMPETITIVE ENERGY SERVICES FUNCTION	FERC	Accounts	Total	Demand	Customer	Commodity	Revenue	Demand	Customer	Commodity	Revenue	Total	#	Classification	
13																		
229			Operation and Maintenance Expense	401,402														
230			Natural Gas Production	750-769	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1	Demand	
231																		
232			Other Gas Supply Expense	807.1-813														
233			Purchase Gas Expense	401,999	0	0.0000%	0.0000%	100.0000%	0.0000%	0	0	0	0	0	0	3	Commodity	
234			Other Gas Supply Expense		0	0.0000%	0.0000%	100.0000%	0.0000%	0	0	0	0	0	0	3	Commodity	
235			Gas for Utility Operation		0	0.0000%	0.0000%	100.0000%	0.0000%	0	0	0	0	0	0	3	Commodity	
236			Total Other Gas Supply Expense		0					0	0	0	0	0	0			
237																		
238			Transmission	850-867	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1	Demand	
239																		
240			Distribution															
241			Load Dispatching	871	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1	Demand	
242			Structures & Improvements	886	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1	Demand	
243			Compressor Station Equipment	872,888	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1	Demand	
244			Compressor Station Equipment Maint	894	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1	Demand	
245			Mains & Services	874	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	7	Distribution Mains & Services	
246			Mains Maintenance	887	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	6	Distribution Mains Allocation	
247			Services Maintenance	887	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	7	Distribution Mains & Services	
248			Meas. & Regulator - General	875,889	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1	Demand	
249			Meas. & Regulator - Industrial	876,890	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1	Demand	
250			Meas. & Regulator - City	877,891	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1	Demand	
251			Meters & House Regulators	878,893	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2	Customer	
252			Customer Installations		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	5	% Total Distribution Demand & Customer	
253			Maint of Other Equipment	894	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	5	% Total Distribution Demand & Customer	
254			Other Distribution Expense	879	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	5	% Total Distribution Demand & Customer	
255			Rents	881	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	12	Distribution O&M Expense	
256			Supervision & Engineering	870,885	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0			
257			Total Distribution		0					0	0	0	0	0	0			
258																		
259			Customer Accounts															
260			Meter Reading	902	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2	Customer	
261			Customer Record & Collections	903	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	21	Consumer Affairs and Credit and Collections - Total	
262			Uncollectible Accounts	904	0	0.0000%	0.0000%	0.0000%	100.0000%	0	0	0	0	0	0	4	Revenue	
263			Miscellaneous Customer Accounts	905	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2	Customer	
264			Supervision	901	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	21	Consumer Affairs and Credit and Collections - Total	
265			Total Customer Accounts		0					0	0	0	0	0	0			
266																		
267			Customer Service	909-913														
268			Customer Service		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2	Customer	
269			Transportation Administration		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2	Customer	
270			Total Customer Service		0					0	0	0	0	0	0			
271																		
272			Sales Promotion		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2	Customer	
273																		

Exhibit (RMFA-3)
 Schedule 1
 Worksheet
 Competitive ES
 Page 6

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1																			
2																			
3																			
4	Rate Year																		
5	M.E./Customer Component																		
6	Peak																		
7	Current Rates																		
8																			
9																			
10																			
11																			
12	COMPETITIVE ENERGY SERVICES FUNCTION	FERC																	
13		Accounts	Total	Demand	Customer	Commodity	Revenue	Demand	Customer	Commodity	Revenue	Total	#	Classification					
274	Administrative & General Expenses																		
275	A&G Salaries	920																	
276	Corporate Management - Non O&M		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant				
277	Corporate Management - O&M		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	13	O&M Excluding Purchased Gas, A&G Exp				
278	Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2	Customer				
279	Operations, Engineering, & Mechanical		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant				
280	Total A&G Salaries		0					0	0	0	0	0	0						
281																			
282	Office Supplies & Expenses	921																	
283	Corporate Management - Non O&M		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant				
284	Corporate Management - O&M		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	13	O&M Excluding Purchased Gas, A&G Exp				
285	Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2	Customer				
286	Operations, Engineering, & Mechanical		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant				
287	Total Outside Services		0					0	0	0	0	0	0						
288																			
289	Administrative Exp. Transferred - Credit	922																	
290	Corporate Management - Non O&M		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant				
291	Corporate Management - O&M		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	13	O&M Excluding Purchased Gas, A&G Exp				
292	Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2	Customer				
293	Operations, Engineering, & Mechanical		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant				
294	Total Administrative Exp. Transferred - Credit		0					0	0	0	0	0	0						
295																			
296	Outside Services Employed	923																	
297	Corporate Management - Non O&M		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant				
298	Corporate Management - O&M		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	13	O&M Excluding Purchased Gas, A&G Exp				
299	Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2	Customer				
300	Operations, Engineering, & Mechanical		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant				
301	Total Outside Services Employed		0					0	0	0	0	0	0						
302																			
303	Property Insurance	924																	
304	Corporate Management - Non O&M		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant				
305	Corporate Management - O&M		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	13	O&M Excluding Purchased Gas, A&G Exp				
306	Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2	Customer				
307	Operations, Engineering, & Mechanical		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant				
308	Total Property Insurance		0					0	0	0	0	0	0						
309																			
310	Injuries & Damages	925																	
311	Corporate Management - Non O&M		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant				
312	Corporate Management - O&M		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	13	O&M Excluding Purchased Gas, A&G Exp				
313	Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2	Customer				
314	Operations, Engineering, & Mechanical		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	9	Production, Transmission, Distribution, General Plant				
315	Total Injuries & Damages		0					0	0	0	0	0	0						
316																			

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1																			
2																			
3																			
4	Rate Year																		
5	M.E./Customer Component																		
6	Peak																		
7	Current Rates																		
8																			
9																			
10																			
11					FERC														
12	COMPETITIVE ENERGY SERVICES FUNCTION	Accounts	Total																
13																			
317	Employee Pension & Benefits	926																	
318	Corporate Management - Non O&M		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	0	0	9
319	Corporate Management - O&M		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	0	0	13
320	Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	0	0	2
321	Operations, Engineering, & Mechanical		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	0	0	9
322	Total Employee Pension & Benefits		0					0	0	0	0	0	0	0	0	0	0	0	
323																			
324	Franchise Requirement	927																	
325	Corporate Management - Non O&M		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	0	0	9
326	Corporate Management - O&M		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	0	0	13
327	Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	0	0	2
328	Operations, Engineering, & Mechanical		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	0	0	9
329	Total Franchise Requirement		0					0	0	0	0	0	0	0	0	0	0	0	
330																			
331	Regulatory Commission Expenses	928																	
332	Corporate Management - Non O&M		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	0	0	9
333	Corporate Management - O&M		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	0	0	13
334	Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	0	0	2
335	Operations, Engineering, & Mechanical		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	0	0	9
336	Total Regulatory Expenses		0					0	0	0	0	0	0	0	0	0	0	0	
337																			
338	Miscellaneous General Expenses	930.2																	
339	Corporate Management - Non O&M		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	0	0	9
340	Corporate Management - O&M		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	0	0	13
341	Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	0	0	2
342	Operations, Engineering, & Mechanical		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	0	0	9
343	Total Miscellaneous General Expenses		0					0	0	0	0	0	0	0	0	0	0	0	
344																			
345	Rents	931																	
346	Corporate Management - Non O&M		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	0	0	9
347	Corporate Management - O&M		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	0	0	13
348	Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	0	0	2
349	Operations, Engineering, & Mechanical		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	0	0	9
350	Total Rents		0					0	0	0	0	0	0	0	0	0	0	0	
351																			
352	Maintenance General Plant	932																	
353	Corporate Management - Non O&M		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	0	0	9
354	Corporate Management - O&M		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	0	0	13
355	Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	0	0	2
356	Operations, Engineering, & Mechanical		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	0	0	9
357	Total Maintenance General Plant		0					0	0	0	0	0	0	0	0	0	0	0	
358																			
359	Total Administrative and General		0					0	0	0	0	0	0	0	0	0	0	0	
360																			
361	Misc. Other		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	0	0	2
362																			
363	Total O&M Expenses		0					0	0	0	0	0	0	0	0	0	0	0	
364																			

Exhibit (RM/A-3)
 Schedule 1
 Worksheet
 Competitive ES
 Page 8

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1																			
2																			
3																			
4	Rate Year																		
5	M.E./Customer Component																		
6	Peak																		
7	Current Rates																		
8																			
9																			
10																			
11																			
12	COMPETITIVE ENERGY SERVICES FUNCTION	FERC																	
13		Accounts	Total																
14																			
15																			
16																			
17																			
18																			
19																			
20																			
21																			
22																			
23																			
24																			
25																			
26																			
27																			
28																			
29																			
30																			
31																			
32																			
33																			
34																			
35																			
36																			
37	END COMPETITIVE ENERGY SERVICES FUNCTION																		

National Fuel Gas Distribution Corporation
New York Division
Cost of Service Study
Current Rates
Twelve Months Ending December 31, 2008

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1																		
2																		
3																		
4	Rate Year																	National Fuel Gas Distribution Corporation
5	M.E./Customer Component																	New York Division
6	Peak																	Cost of Service Study
7	Current Rates																	Current Rates
8																		Twelve Months Ending December 31, 2008
9																		
10																		
11				FERC														
12	CLEARING ACCOUNTS FUNCTION	Accounts	Total	Classification %														
13					Demand	Customer	Commodity	Revenue										
14	Gas Plant In Service	101																
15	Production Plant	325-338	0	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	1 Demand	
16																		
17	Transmission Plant	365-369	0	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	1 Demand	
18																		
19	Distribution Plant																	
20	Land	374.1	0	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	1 Demand	
21	Land Rights	374.2	0	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	1 Demand	
22	Structures & Improvements	375	0	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	1 Demand	
23	Mains	378	0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	6 Distribution Mains Allocation	
24	Compressor Station Equipment	377	0	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	1 Demand	
25	M&R Station Equipment	378-379	0	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	2 Customer	
26	Services	380	0	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	2 Customer	
27	Meters	381	0	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	2 Customer	
28	Meter Installations	382	0	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	2 Customer	
29	House Regulators	383	0	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	2 Customer	
30	House Regulators Installations	384	0	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	2 Customer	
31	Industrial M&R Station Equipment	385	0	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	1 Demand	
32	Other	387	0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	5 % Total Distribution Demand & Customer	
33	Total Distribution Plant		0						0	0	0	0	0	0	0	0		
34																		
35	General Plant	389-399																
36	Land	389	30,942	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0	30,942	0	0	0	30,942	19	Structures Allocator		
37	Structures and Improvements	390	912,543	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0	912,543	0	0	0	912,543	19	Structures Allocator		
38	Office Equipment - Furniture	391.1	20,639	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0	20,639	0	0	0	20,639	23	All Labor Allocator		
39	Office Equipment - General	391.2	27,961	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0	27,961	0	0	0	27,961	23	All Labor Allocator		
40	Office Equipment - Computers	391.3	661,975	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0	661,975	0	0	0	661,975	23	All Labor Allocator		
41	Transportation Equipment	392	0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant		
42	Stores Equipment	393	0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant		
43	Garage Equipment	394	0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant		
44	Power Equipment - Truck	396	0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant		
45	Communication Equipment	397	294,699	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0	294,699	0	0	0	294,699	23	All Labor Allocator		
46	Miscellaneous Equipment	398	0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant		
47	Total General		1,948,759						0	1,948,759	0	0	0	1,948,759				
48																		
49	Intangible Plant	301-303																
50	Organization	301	0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant	
51	Franchises and Consents	302	0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant	
52	Misc. Intangible	303	0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	8 Production, Transmission, Distribution Plant	
53	Total Intangible		0						0	0	0	0	0	0	0	0		
54																		
55	Total Gas Plant In Service		1,948,759						0	1,948,759	0	0	0	1,948,759				
56																		

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1																		
2																		
3																		
4	Rate Year																	National Fuel Gas Distribution Corporation
5	M.E./Customer Component																	New York Division
6	Peak																	Cost of Service Study
7	Current Rates																	Current Rates
8																		Twelve Months Ending December 31, 2008
9																		
10																		
11			FERC															
12	CLEARING ACCOUNTS FUNCTION	Accounts	Total	Demand	Customer	Commodity	Revenue	Demand	Customer	Commodity	Revenue	Total	#				Classification	
13																		
57	Accumulated Reserve for Depreciation	108																
58	Production Plant	325-338	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1			Demand	
59																		
60	Transmission Plant	365-369	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1			Demand	
61																		
62	Distribution Plant																	
63	Land	374.1	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1			Demand	
64	Land Rights	374.2	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1			Demand	
65	Structures & Improvements	375	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1			Demand	
66	Mains	376	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	6			Distribution Mains Allocation	
67	Compressor Station Equipment	377	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1			Demand	
68	M&R Station Equipment	378-379	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2			Customer	
69	Services	380	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2			Customer	
70	Meters	381	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2			Customer	
71	Meter Installations	382	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2			Customer	
72	House Regulators	383	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2			Customer	
73	House Regulators Installations	384	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2			Customer	
74	Industrial M&R Station Equipment	385	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1			Demand	
75	Other	387	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	5			% Total Distribution Demand & Customer	
76	Total Distribution		0					0	0	0	0	0	0					
77	General Plant	389-399																
78	Land	389	(2,054)	0.0000%	100.0000%	0.0000%	0.0000%	0	(2,054)	0	0	0	(2,054)	19			Structures Allocator	
79	Structures and Improvements	390	(76,266)	0.0000%	100.0000%	0.0000%	0.0000%	0	(76,266)	0	0	0	(76,266)	19			Structures Allocator	
80	Office Equipment - Furniture	391.1	8,534	0.0000%	100.0000%	0.0000%	0.0000%	0	8,534	0	0	0	8,534	23			All Labor Allocator	
81	Office Equipment - General	391.2	(5,946)	0.0000%	100.0000%	0.0000%	0.0000%	0	(5,946)	0	0	0	(5,946)	23			All Labor Allocator	
82	Office Equipment - Computers	391.3	(99,658)	0.0000%	100.0000%	0.0000%	0.0000%	0	(99,658)	0	0	0	(99,658)	23			All Labor Allocator	
83	Trans Equip - CMPT		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8			Production, Transmission, Distribution Plant	
84	Stores Equipment	393	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8			Production, Transmission, Distribution Plant	
85	Garage Equipment	394	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8			Production, Transmission, Distribution Plant	
86	Power Equipment	396	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8			Production, Transmission, Distribution Plant	
87	Communication Equipment	397	(99,757)	0.0000%	100.0000%	0.0000%	0.0000%	0	(99,757)	0	0	0	(99,757)	23			All Labor Allocator	
88	Miscellaneous Equipment	398	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8			Production, Transmission, Distribution Plant	
89	Total General		(275,147)					0	(275,147)	0	0	0	(275,147)					
90																		
91																		
92	Intangible Plant	301-303																
93	Organization	301	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8			Production, Transmission, Distribution Plant	
94	Franchises and Consents	302	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8			Production, Transmission, Distribution Plant	
95	Misc. Intangible	303	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8			Production, Transmission, Distribution Plant	
96	Total Intangible		0					0	0	0	0	0	0					
97																		
98	Total Accumulated Reserve for Depreciation		(275,147)					0	(275,147)	0	0	0	(275,147)					
99																		

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1																		
2																		
3																		
4	Rate Year																	
5	M.E./Customer Component																	
6	Peak																	
7	Current Rates																	
8																		
9																		
10																		
11																		
12	CLEARING ACCOUNTS FUNCTION	FERC																
13		Accounts	Total															
14				Classification %														
15				Demand	Customer	Commodity	Revenue											
16								Demand	Customer	Commodity	Revenue							
17												Total	#					Classification
18	Depreciation Expense	403																
19	Production Plant	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1	Demand				
20	Transmission Plant	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1	Demand				
21	Distribution Plant																	
22	Land	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1	Demand				
23	Land Rights	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1	Demand				
24	Structures & Improvements	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1	Demand				
25	Mains	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	6	Distribution Mains Allocation				
26	Compressor Station Equipment	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1	Demand				
27	M&R Station Equipment	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2	Customer				
28	Services	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2	Customer				
29	Meters	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2	Customer				
30	Meter Installations	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2	Customer				
31	House Regulators	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2	Customer				
32	House Regulators Installations	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2	Customer				
33	Industrial M&R Station Equipment	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1	Demand				
34	Other	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	5	% Total Distribution Demand & Customer				
35	Total Distribution	0						0	0	0	0	0	0					
36	General Plant																	
37	Land	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	19	Structures Allocator				
38	Structures and Improvements	116,704	0.0000%	100.0000%	0.0000%	0.0000%	0	116,704	0	0	0	116,704	19	Structures Allocator				
39	Office Equipment - Furniture	1,720	0.0000%	100.0000%	0.0000%	0.0000%	0	1,720	0	0	0	1,720	23	All Labor Allocator				
40	Office Equipment - General	1,646	0.0000%	100.0000%	0.0000%	0.0000%	0	1,646	0	0	0	1,646	23	All Labor Allocator				
41	Office Equipment - Computers	226,219	0.0000%	100.0000%	0.0000%	0.0000%	0	226,219	0	0	0	226,219	23	All Labor Allocator				
42	Trans Equip	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8	Production, Transmission, Distribution Plant				
43	Stores Equipment	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8	Production, Transmission, Distribution Plant				
44	Garage Equipment	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8	Production, Transmission, Distribution Plant				
45	Power Equipment	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8	Production, Transmission, Distribution Plant				
46	Communication Equipment	27,105	0.0000%	100.0000%	0.0000%	0.0000%	0	27,105	0	0	0	27,105	23	All Labor Allocator				
47	Miscellaneous Equipment	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8	Production, Transmission, Distribution Plant				
48	Total General	373,394						0	373,394	0	0	373,394						
49	Intangible Plant																	
50	Organization	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8	Production, Transmission, Distribution Plant				
51	Franchises and Consents	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8	Production, Transmission, Distribution Plant				
52	Misc. Intangible	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8	Production, Transmission, Distribution Plant				
53	Total Intangible	0						0	0	0	0	0	0					
54	Total Depreciation Expense	373,394						0	373,394	0	0	373,394						

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1																		
2																		
3																		
4	Rate Year																	National Fuel Gas Distribution Corporation
5	M.E./Customer Component																	New York Division
6	Peak																	Cost of Service Study
7	Current Rates																	Current Rates
8																		Twelve Months Ending December 31, 2008
9																		
10																		
11			FERC															
12	CLEARING ACCOUNTS FUNCTION		Accounts	Total	Demand	Customer	Commodity	Revenue	Demand	Customer	Commodity	Revenue	Total	#			Classification	
13																		
143	Working Capital																	
144	Cash																	
145	Gas Purchase Related			0	0.0000%	0.0000%	100.0000%	0.0000%	0	0	0	0	0	0	3		Commodity	
146	Non Gas Purchase Related			1,860,224	0.0000%	17.4972%	0.0000%	82.5028%	0	325,487	0	1,534,737	1,860,224	14			O&M Excluding Purchased Gas	
147	Total Cash Working Capital			1,860,224					0	325,487	0	1,534,737	1,860,224					
148	Prepayments			0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	9		Production, Transmission, Distribution, General Plant	
149	Taxes - Property			0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	17		Other Insurance Expense	
150	Other Insurance			0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	18		Misc. General Expense	
151	AGA Dues			0	0.0000%	70.2547%	0.0000%	29.7453%	0	0	0	0	0	0				
152	Total Prepayments			0					0	0	0	0	0	0				
153	Material & Supplies																	
154	Valves			0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1		Demand	
155	Regulators - Dom & Ind.			0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1		Demand	
156	Meter & Service Risers			0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2		Customer	
157	Pipe - Services & Mains			0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	7		Distribution Mains & Services	
158	Total Material & Supplies			0					0	0	0	0	0	0				
159	Gas Storage Inventory			0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1		Demand	
160	Total Working Capital			1,860,224					0	325,487	0	1,534,737	1,860,224					
161																		
162	Other Operating Revenues Sales Tax			0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8		Production, Transmission, Distribution Plant	
163																		
164	Other			0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2		Customer	
165	Deferred Income Taxes		410.1															
166	Production			0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1		Demand	
167	Transmission			0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1		Demand	
168	Distribution			0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	5		Total Distribution Demand & Customer	
169	General			(7,668)	0.0000%	100.0000%	0.0000%	0.0000%	0	(7,668)	0	0	(7,668)	9			Production, Transmission, Distribution, General Plant	
170	Total Deferred Income Taxes			(7,668)					0	(7,668)	0	0	(7,668)					
171	Deferred Income Taxes - ITC		409															
172	Production			0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1		Demand	
173	Transmission			0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	1		Demand	
174	Distribution			0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	5		Total Distribution Demand & Customer	
175	General			(219)	0.0000%	100.0000%	0.0000%	0.0000%	0	(219)	0	0	(219)	9			Production, Transmission, Distribution, General Plant	
176	Total Deferred Income Taxes - ITC			(219)					0	(219)	0	0	(219)					
177																		
178	Deferred NY PSC Assessment			0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	16		Regulatory Assessment Expense	
179	Deferred RD&D			0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2		Customer	
180	Deferred Site Remediation Costs			0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	8		Production, Transmission, Distribution Plant	
181	TRA Impacts - Uncollectibles			0	0.0000%	0.0000%	0.0000%	100.0000%	0	0	0	0	0	0	4		Revenue	
182	Elimination of Reorganization Costs per C27934			0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2		Customer	
183	Internal Pension Reserve			9,021,134	0.0000%	0.0000%	0.0000%	100.0000%	0	0	0	9,021,134	9,021,134	15			Direct Charged Labor Expense	
184	Earnings Base in Excess of Capitalization			52,244	0.0000%	15.8699%	0.0000%	84.1301%	0	8,291	0	43,953	52,244	22			EBCAP Ratebase Component	
185																		

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1																			
2																			
3																			
4	Rate Year																		
5	M.E./Customer Component																		
6	Peak																		
7	Current Rates																		
8																			
9																			
10																			
11				FERC															
12	CLEARING ACCOUNTS FUNCTION		Accounts	Total															
13																			
186	Direct Labor Expense		401,402																
187	Natural Gas Production		750-769	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	1	Demand
188																			
189	Other Gas Supply		807.1-813																
190	Purchase Gas Expense		401999	0	0.0000%	0.0000%	100.0000%	0.0000%	0	0	0	0	0	0	0	0	0	3	Commodity
191	Other Gas Supply Expense			0	0.0000%	0.0000%	100.0000%	0.0000%	0	0	0	0	0	0	0	0	0	3	Commodity
192	Total Other Gas Supply			0					0	0	0	0	0	0	0	0	0		
193																			
194	Transmission		850-867	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	1	Demand
195																			
196	Distribution																		
197	Load Dispatching		871	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	1	Demand
198	Structures & Improvements		886	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	1	Demand
199	Compressor Station Equipment		872	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	1	Demand
200	Compressor Station Equipment Maint		888	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	1	Demand
201	Mains & Services		874	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	7	Distribution Mains & Services
202	Mains Maintenance		887	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	6	Distribution Mains Allocation
203	Services Maintenance		887	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	7	Distribution Mains & Services
204	Meas. & Regulator - General		875,889	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	1	Demand
205	Meas. & Regulator - Industrial		876,890	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	1	Demand
206	Meas. & Regulator - City		877,891	0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	1	Demand
207	Meters & House Regulators		878,893	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	2	Customer
208	Customer Installations			0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	2	Customer
209	Maint. Of Other Equipment		894	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	5	% Total Distribution Demand & Customer
210	Other Distribution Expense		879	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	5	% Total Distribution Demand & Customer
211	Supervision & Engineering		870,885	0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	10	Distribution Labor Expense
212	Total Distribution			0					0	0	0	0	0	0	0	0	0		
213																			
214	Customer Accounts																		
215	Meter Reading		902	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	2	Customer
216	Customer Record & Collections		903	7,877,275	0.0000%	0.0000%	0.0000%	100.0000%	0	0	0	7,877,275	7,877,275	20	Consumer Affairs and Credit and Collections - Labor				
217	Uncollectible Accounts		904	0	0.0000%	0.0000%	0.0000%	100.0000%	0	0	0	0	0	0	0	0	0	4	Revenue
218	Miscellaneous Customer Accounts		905	0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	2	Customer
219	Supervision		901	1,270,355	0.0000%	0.0000%	0.0000%	100.0000%	0	0	0	1,270,355	1,270,355	20	Consumer Affairs and Credit and Collections - Labor				
220	Total Customer Accounts			9,147,630					0	0	0	9,147,630	9,147,630						
221																			
222	Customer Service		909-913																
223	Customer Service			0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	2	Customer
224	Transportation Administration			0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	2	Customer
225	Total Customer Service			0					0	0	0	0	0	0	0	0	0		
226																			
227	Total Direct Labor Expense			9,147,630					0	0	0	9,147,630	9,147,630						
228																			

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	
1																			
2																			
3																			
4	Rate Year																		National Fuel Gas Distribution Corporation
5	M.E./Customer Component																		New York Division
6	Peak																		Cost of Service Study
7	Current Rates																		Current Rates
8																			Twelve Months Ending December 31, 2008
9																			
10																			
11			FERC																
12	CLEARING ACCOUNTS FUNCTION		Accounts	Total	Demand	Customer	Commodity	Revenue		Demand	Customer	Commodity	Revenue	Total	#			Classification	
13																			
229	Operation and Maintenance Expense		401,402																
230	Natural Gas Production		750-769	0	100.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	1		Demand	
231																			
232	Other Gas Supply Expense		807.1-813																
233	Purchase Gas Expense		401.999	0	0.0000%	0.0000%	100.0000%	0.0000%		0	0	0	0	0	0	3		Commodity	
234	Other Gas Supply Expense			0	0.0000%	0.0000%	100.0000%	0.0000%		0	0	0	0	0	0	3		Commodity	
235	Gas for Utility Operation			0	0.0000%	0.0000%	100.0000%	0.0000%		0	0	0	0	0	0	3		Commodity	
236	Total Other Gas Supply Expense			0						0	0	0	0	0	0				
237																			
238	Transmission		850-867	0	100.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	1		Demand	
239																			
240	Distribution																		
241	Load Dispatching		871	0	100.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	1		Demand	
242	Structures & Improvements		886	0	100.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	1		Demand	
243	Compressor Station Equipment		872,888	0	100.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	1		Demand	
244	Compressor Station Equipment Maint		894	0	100.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	1		Demand	
245	Mains & Services		874	0	0.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	7		Distribution Mains & Services	
246	Mains Maintenance		887	0	0.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	6		Distribution Mains Allocation	
247	Services Maintenance		887	0	0.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	7		Distribution Mains & Services	
248	Meas. & Regulator - General		875,889	0	100.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	1		Demand	
249	Meas. & Regulator - Industrial		876,890	0	100.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	1		Demand	
250	Meas. & Regulator - City		877,891	0	100.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	1		Demand	
251	Meters & House Regulators		878,893	0	0.0000%	100.0000%	0.0000%	0.0000%		0	0	0	0	0	0	2		Customer	
252	Customer Installations			0	0.0000%	100.0000%	0.0000%	0.0000%		0	0	0	0	0	0	2		Customer	
253	Maint of Other Equipment		894	0	0.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	5		Total Distribution Demand & Customer	
254	Other Distribution Expense		879	0	0.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	5		Total Distribution Demand & Customer	
255	Rents		881	0	0.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	5		Total Distribution Demand & Customer	
256	Supervision & Engineering		870,885	0	0.0000%	0.0000%	0.0000%	0.0000%		0	0	0	0	0	0	12		Distribution O&M Expense	
257	Total Distribution			0						0	0	0	0	0	0				
258																			
259	Customer Accounts																		
260	Meter Reading		902	0	0.0000%	100.0000%	0.0000%	0.0000%		0	0	0	0	0	0	2		Customer	
261	Customer Record & Collections		903	8,551,556	0.0000%	0.0000%	0.0000%	100.0000%		0	0	0	8,551,556	8,551,556	21			Consumer Affairs and Credit and Collections - Total	
262	Uncollectible Accounts		904	0	0.0000%	0.0000%	0.0000%	100.0000%		0	0	0	0	0	0	4		Revenue	
263	Miscellaneous Customer Accounts		905	0	0.0000%	100.0000%	0.0000%	0.0000%		0	0	0	0	0	0	2		Customer	
264	Supervision		801	805,768	0.0000%	0.0000%	0.0000%	100.0000%		0	0	0	805,768	805,768	21			Consumer Affairs and Credit and Collections - Total	
265	Total Customer Accounts			9,357,324						0	0	0	9,357,324	9,357,324					
266																			
267	Customer Service		908-913																
268	Customer Service			0	0.0000%	100.0000%	0.0000%	0.0000%		0	0	0	0	0	0	2		Customer	
269	Transportation Administration			0	0.0000%	100.0000%	0.0000%	0.0000%		0	0	0	0	0	0	2		Customer	
270	Total Customer Service			0						0	0	0	0	0	0				
271																			
272	Sales Promotion			0	0.0000%	100.0000%	0.0000%	0.0000%		0	0	0	0	0	0	2		Customer	
273																			

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1																			
2																			
3																			
4	Rate Year																		
5	M.E./Customer Component																		
6	Peak																		
7	Current Rates																		
8																			
9																			
10																			
11					FERC														
12	CLEARING ACCOUNTS FUNCTION		Accounts	Total			Classification %							Classification			Total	#	Classification
13							Demand	Customer	Commodity	Revenue				Demand	Customer	Commodity	Revenue		
14																			
15																			
16																			
17																			
18																			
19																			
20																			
21																			
22																			
23																			
24																			
25																			
26																			
27																			
28																			
29																			
30																			
31																			
32																			
33																			
34																			
35																			
36																			
37																			
38																			
39																			
40																			
41																			
42																			
43																			
44																			
45																			
46																			
47																			
48																			
49																			
50																			
51																			
52																			
53																			
54																			
55																			
56																			
57																			
58																			
59																			
60																			
61																			
62																			
63																			
64																			
65																			
66																			
67																			
68																			
69																			
70																			
71																			
72																			
73																			
74																			
75																			
76																			
77																			
78																			
79																			
80																			
81																			
82																			
83																			
84																			
85																			
86																			
87																			
88																			
89																			
90																			
91																			
92																			
93																			
94																			
95																			
96																			
97																			
98																			
99																			
100																			

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1																		
2																		
3																		
4	Rate Year																	
5	M.E./Customer Component																	
6	Peak																	
7	Current Rates																	
8																		
9																		
10																		
11			FERC															
12	CLEARING ACCOUNTS FUNCTION	Accounts	Total	Demand	Customer	Commodity	Revenue	Demand	Customer	Commodity	Revenue	Total	#				Classification	
13																		
317	Employee Pension & Benefits	926																
318	Corporate Management - Non O&M		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	9			Production, Transmission, Distribution, General Plant	
319	Corporate Management - O&M		1,627,969	0.0000%	0.0000%	0.0000%	100.0000%	0	0	0	1,627,969	1,627,969	13				O&M Excluding Purchased Gas, A&G Exp	
320	Consumer Services		578,001	0.0000%	100.0000%	0.0000%	0.0000%	0	578,001	0	0	0	578,001	2			Customer	
321	Operations, Engineering, & Mechanical		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	9			Production, Transmission, Distribution, General Plant	
322	Total Employee Pension & Benefits		2,205,970					0	578,001	0	1,627,969	2,205,970						
323																		
324	Franchise Requirement	927																
325	Corporate Management - Non O&M		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	9			Production, Transmission, Distribution, General Plant	
326	Corporate Management - O&M		0	0.0000%	0.0000%	0.0000%	100.0000%	0	0	0	0	0	0	13			O&M Excluding Purchased Gas, A&G Exp	
327	Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2			Customer	
328	Operations, Engineering, & Mechanical		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	9			Production, Transmission, Distribution, General Plant	
329	Total Franchise Requirement		0					0	0	0	0	0	0					
330																		
331	Regulatory Commission Expenses	928																
332	Corporate Management - Non O&M		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	9			Production, Transmission, Distribution, General Plant	
333	Corporate Management - O&M		0	0.0000%	0.0000%	0.0000%	100.0000%	0	0	0	0	0	0	13			O&M Excluding Purchased Gas, A&G Exp	
334	Consumer Services		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2			Customer	
335	Operations, Engineering, & Mechanical		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	9			Production, Transmission, Distribution, General Plant	
336	Total Regulatory Expenses		0					0	0	0	0	0	0					
337																		
338	Miscellaneous General Expenses	930.2																
339	Corporate Management - Non O&M		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	9			Production, Transmission, Distribution, General Plant	
340	Corporate Management - O&M		444,556	0.0000%	0.0000%	0.0000%	100.0000%	0	0	0	444,556	444,556	13				O&M Excluding Purchased Gas, A&G Exp	
341	Consumer Services		1,049,987	0.0000%	100.0000%	0.0000%	0.0000%	0	1,049,987	0	0	1,049,987	2				Customer	
342	Operations, Engineering, & Mechanical		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	9			Production, Transmission, Distribution, General Plant	
343	Total Miscellaneous General Expenses		1,494,543					0	1,049,987	0	444,556	1,494,543						
344																		
345	Rents	931																
346	Corporate Management - Non O&M		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	9			Production, Transmission, Distribution, General Plant	
347	Corporate Management - O&M		687	0.0000%	0.0000%	0.0000%	100.0000%	0	0	0	687	687	13				O&M Excluding Purchased Gas, A&G Exp	
348	Consumer Services		298,285	0.0000%	100.0000%	0.0000%	0.0000%	0	298,285	0	0	298,285	2				Customer	
349	Operations, Engineering, & Mechanical		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	9			Production, Transmission, Distribution, General Plant	
350	Total Rents		298,972					0	298,285	0	687	298,972						
351																		
352	Maintenance General Plant	932																
353	Corporate Management - Non O&M		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	9			Production, Transmission, Distribution, General Plant	
354	Corporate Management - O&M		5,481	0.0000%	0.0000%	0.0000%	100.0000%	0	0	0	5,481	5,481	13				O&M Excluding Purchased Gas, A&G Exp	
355	Consumer Services		32,854	0.0000%	100.0000%	0.0000%	0.0000%	0	32,854	0	0	32,854	2				Customer	
356	Operations, Engineering, & Mechanical		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	9			Production, Transmission, Distribution, General Plant	
357	Total Maintenance General Plant		38,335					0	32,854	0	5,481	38,335						
358																		
359	Total Administrative and General		5,524,469					0	2,603,897	0	2,920,572	5,524,469						
360																		
361	Misc. Other		0	0.0000%	100.0000%	0.0000%	0.0000%	0	0	0	0	0	0	2				Customer
362																		
363	Total O&M Expenses		14,881,793					0	2,603,897	0	12,277,896	14,881,793						
364																		

Exhibit (RMFA-3)
 Schedule 1
 Worksheet
 Clearing Account
 Page 8

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1																			
2																			
3																			
4	Rate Year																		
5	M.E./Customer Component																		
6	Peak																		
7	Current Rates																		
8																			
9																			
10																			
11																			
12	CLEARING ACCOUNTS FUNCTION																		
13																			
365	Taxes Other Than Income																		
366	Federal																		
367	FICA		913,803	0.0000%	0.0000%	0.0000%	100.0000%	0	0	0	913,803	913,803	15	Direct	Charged Labor Expense				
368	Unemployment Compensation		13,569	0.0000%	0.0000%	0.0000%	100.0000%	0	0	0	13,569	13,569	15	Direct	Charged Labor Expense				
369	Total Federal		927,372					0	0	0	927,372	927,372							
370	New York State																		
371	Unemployment Insurance		29,747	0.0000%	0.0000%	0.0000%	100.0000%	0	0	0	29,747	29,747	15	Direct	Charged Labor Expense				
372	Misc - Insurance Premium Tax																		
373	Production		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand					
374	Transmission		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand					
375	Distribution		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	5	% Total Distribution	Demand & Customer				
376	General		1	0.0000%	100.0000%	0.0000%	0.0000%	0	1	0	0	0	9	Production, Transmission, Distribution, General Plant					
377	Total Miscellaneous		1					0	1	0	0	0	1						
378	Property																		
379	Production		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand					
380	Transmission		0	100.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	1	Demand					
381	Distribution		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	5	% Total Distribution	Demand & Customer				
382	General		2,184	0.0000%	100.0000%	0.0000%	0.0000%	0	2,184	0	0	0	9	Production, Transmission, Distribution, General Plant					
383	Total Property		2,184					0	2,184	0	0	0	2,184						
384	Sales Tax Company Use		0	0.0000%	0.0000%	0.0000%	0.0000%	0	0	0	0	0	8	Production, Transmission, Distribution Plant					
385	Total New York		31,932					0	2,185	0	29,747	31,932							
386	Total Taxes Other Than Income		959,304					0	2,185	0	957,119	959,304							
387	END CLEARING ACCOUNTS FUNCTION																		

National Fuel Gas Distribution Corporation
New York Division
Cost of Service Study
Current Rates
Twelve Months Ending December 31, 2008