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LOCAL TAX SURCHARGE  
Applicable to All Rate Schedules

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LOCAL TAX SURCHARGE

When any municipal corporation or other political subdivision of the State of West Virginia imposes an excise tax, exaction or fee based upon a percentage of the revenues from gas sales by the Company within the territorial limits of the municipal corporation or other political subdivision, such taxes, exactions or fees shall be billed as a "surcharge" to the Customers receiving service within said territorial limits. This "surcharge" shall be computed at the appropriate effective tax rate levied by the municipal corporation or other political subdivision, giving consideration to the additional state gross receipts tax resulting therefrom.

Any increase, decrease, elimination or creation of any such taxes, exactions or fees by any municipal corporation or other political subdivision, shall become effective after the Company has given thirty (30) days' notice to the Public Service Commission of any change in said taxes, by filing a revision of the appropriate tariff sheet(s).

The monthly bills to such Customers referred to above, will include the Local Tax Surcharge.

Customers receiving service in the following municipalities or political subdivisions shall pay a surcharge based on the following effective surcharge rates:

<u>Municipality or Political Subdivision</u>	<u>Assessed Local B&amp;O Tax Percent</u>	<u>Effective Surcharge Percent (1)</u>	<u>Assessed Local Excise Tax Percent</u>
Albright	-	-	2.00(3)
Bancroft	3.000	3.236	2.00
Barboursville	2.000	2.134	2.00
Bayard	3.000	3.236	-
Beckley	3.000	3.236	2.00
Beech Bottom	.900	.949	2.00
Belington	3.000	3.236	2.00
Belle	3.000	3.236	-
Benwood	3.000	3.236	2.00
Bethany	-	-	2.00
Bethlehem	3.000	3.236	2.00
Buckhannon	3.000	3.236	2.00
Cameron	3.000	3.236	2.00
Ceredo	3.000	3.236	2.00
Cedar Grove	2.000	2.134	-
Chapmanville	3.000	3.236	- (C)
Charleston	3.000	3.236	2.00
Chesapeake	3.000	3.236	2.00

(C) Denotes Change

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Issued by Authority of an Order  
Of the Public Service Commission of West Virginia  
In Case No. 04-1595-G-42T and No. 04-1596-G-PC  
Dated August 24, 2005

Issued: January 31, 2006

Effective: April 1, 2006

Issued by:  
Thomas M. Taylor  
President

LOCAL TAX SURCHARGE  
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LOCAL TAX SURCHARGE (continued)				
Municipality or Political Subdivision	Assessed Local B&O Tax Percent	Effective Surcharge Percent (1)	Assessed Local Excise Tax Percent	
Chester	3.000	3.236	2.00	
Clay	-	-	2.00	
Clearview	2.000	2.134	-	
Clendenin	2.000	2.134	2.00(5)	
Davis	-	-	2.00	
Dunbar	3.000	3.236	2.00	
East Bank	3.000	3.236	2.00	
Elkins, Inc.	1.940	2.069	2.00	
Elk Garden	-	-	2.00	
Elizabeth	-	-	2.00	
Fairview	-	-	2.00	(N)
Fayetteville	2.000	2.134	2.00	
Follansbee	1.587	1.686	2.00	
Fort Gay	2.000	2.134	2.00	
Gauley Bridge	3.000	3.236	2.00	
Glasgow	3.000	3.236	-	
Glen Dale	3.000	3.236	2.00	
Grantsville	3.000	3.236	-	
Hambleton	-	-	2.00(4)	
Hamlin	-	-	2.00	
Henderson	0.250	0.262	2.00	
Hendricks	-	-	2.00(2)	
Hinton	3.000	3.236	2.00	
Huntington	3.000	3.236	2.00	
Hurricane	1.750	1.862	-	
Huttonsville	-	-	2.00	
Junior	-	-	2.00	
Kenova	3.000	3.236	2.00	
Kermit	3.000	3.236	2.00	
Keyser	3.000	3.236	2.00	
Kingwood	-	-	2.00	
Lester	3.000	3.236	2.00	
Lewisburg	3.000	3.236	-	
Logan	3.000	3.236	2.00	
Mabscott	2.750	2.958	2.00	
Mannington	-	-	2.00	(N)

(N) Denotes New

Issued by Authority of an Orders  
 Of the Public Service Commission of West Virginia  
 In Case No. 10-1224-G-30 Dated December 7, 2010 and  
 In Case No. 10-0686-G-PC Dated November 19, 2010

Issued: December 22, 2010

Effective: November 1, 2010

Issued by:  
 Tom M. Taylor  
 President

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LOCAL TAX SURCHARGE  
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LOCAL TAX SURCHARGE (Continued)

Municipality or Political Subdivision	Assessed Local B&O Tax Percent	Effective Surcharge Percent (1)	Assessed Local Excise Tax Percent
Marmet	3.000	3.236	-
Martinsburg	3.000	3.236 (O)	2.00 (6) (C)
McMechen	3.000	3.236	2.00
Middlebourne	-	-	2.00
Mill Creek	-	-	2.00
Mitchell Heights	2.000	2.134	2.00
Moorefield	-	-	2.00
Moundsville	3.000	3.236	2.00
Mount Hope	2.000	2.134	2.00
Mullens	3.000	3.236	2.00
New Cumberland	3.000	3.236	2.00
New Martinsville	3.000	3.236	2.00
Nitro	3.000	3.236	2.00
Oak Hill	2.330	2.495	2.00
Oceana	2.250	2.407	2.00
Parsons	-	-	2.00
Peterstown	.750	.790	2.00
Philippi	3.000	3.236	2.00
Piedmont	2.000	2.134	-
Pineville	1.950	2.080	2.00
Poca	2.750	2.958	2.00
Pt. Pleasant	3.000	3.236	2.00
Princeton	3.000	3.236	2.00
Ravenswood	1.500	1.592	2.00
Reedy	1.500	1.592	-
Ridgeley	2.350	2.517	2.00
Ripley	1.800	1.917	2.00
Ronceverte	3.000	3.236	2.00
Rowlesburg	-	-	2.00
Smithers	.400	.420	2.00
St. Albans	3.000	3.236	2.00
Sophia	1.950	2.080	2.00 (7) (C)
So. Charleston	3.000	3.236	2.00
Spencer	3.000	3.236	2.00

(O) Denotes Omission

(C) Denotes Change

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Issued by Authority of an Order  
 Of the Public Service Commission of West Virginia  
 In Case No. 09-0205-G-T  
 Dated June 15, 2009

Issued: June 22, 2009

Effective: June 15, 2009

Issued by:  
 Tom M. Taylor  
 President

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**LOCAL TAX SURCHARGE**  
 Applicable to All Rate Schedules

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LOCAL TAX SURCHARGE (continued)

<u>Municipality or Political Subdivision</u>	<u>Assessed Local B&amp;O Tax Percent</u>	<u>Effective Surcharge Percent(1)</u>	<u>Assessed Local Excise Tax Percent</u>	
Terra Alta	-	-	2.00	(M)
Thomas	-	-	2.00	(M)
Triadelphia	2.145	2.292	1.00	(M)
Tunnelton	-	-	2.00	(M)
Union	-	-	2.00	(M)
Valley Grove	3.000	3.236	2.00	
Weirton	3.000	3.236	2.00	
Wellsburg	1.588	1.687	2.00	
West Hamlin	-	-	2.00	
West Liberty	-	-	2.00	
West Logan	2.500	2.682	2.00	
Weston	3.000	3.236	2.00	
Wheeling	3.000	3.236	2.00	
White Sulphur Springs	3.000	3.236	2.00	
Williamson	3.000	3.236	2.00	

(1) Computed as follows:

Local Tax Rate (%)

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 100% - (State Tax Rate % + Local Tax Rate %)

Note: The State Tax Rate is 4.29%.

(2) Applies to maximum of \$20,000 per month/customer.

Tax is not applicable to:

- Sales for resale
- Sales to government entities
- Nonrecurring charges

(3) Applies to maximum of \$20,000 per month/customer.

Tax is not applicable to:

- Sales for resale
- Non-recurring charges

(4) Tax is not applicable to:

- Sales to government agencies (federal, state, county, local)

(M) Denotes Moved

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Issued by Authority of an Order  
 Of the Public Service Commission of West Virginia  
 In Case No. 07-1759-G-PC  
 Dated November 20, 2007

Issued: January 21, 2008

Effective: February 4, 2008

Issued by:  
 Thomas M. Taylor  
 President

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LOCAL TAX SURCHARGE (continued)

- (5) Tax is not applicable to:
- Sales for resale
  - Sales to Town of Clendenin, Clendenin Volunteer Fire Department, and the Clendenin Water Works
  - Sales of tangible personal property such as appliances
  - Coin-operated telephone charges and calls to points outside Town of Clendenin
  - Nonrecurring charges
- (O)
- (6) Tax is not applicable to:
- Sales for resale
  - Sales to government entities
  - Sales of tangible personal property such as appliances
  - Coin-operated telephone charges and calls to points outside the City of Martinsburg
  - Nonrecurring charges
- (C)
- (7) Tax is not applicable to:
- Sales for resale
  - Sales to government entities
  - Sales of tangible personal property such as appliances
  - Coin-operated telephone charges and calls to points outside the Town of Sophia
  - Nonrecurring charges
- (C)

(O) Denotes Omission  
(C) Denotes Change

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Issued by Authority of an Order  
Of the Public Service Commission of West Virginia  
In Case No. 09-0205-G-T  
Dated June 15, 2009

Issued: June 22, 2009

Effective: June 15, 2009

Issued by:  
Tom M. Taylor  
President

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SERVICE CLASSIFICATION

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Sheets Nos. 45-49 intentionally left blank.

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Issued by Authority of an Order  
Of the Public Service Commission of West Virginia  
In Case No. 04-1595-G-42T and No. 04-1596-G-PC  
Dated August 24, 2005

Issued: October 21, 2005

Effective: November 1, 2005

Issued by:  
Thomas M. Taylor  
President