

LOCAL TAX SURCHARGE
 Applicable to All Rate Schedules

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&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

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
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Issued by:
 Thomas M. Taylor
 President

LOCAL TAX SURCHARGE
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LOCAL TAX SURCHARGE (continued)

| <u>Municipality or Political Subdivision</u> | <u>Assessed Local B&O Tax Percent</u> | <u>Effective Surcharge Percent (1)</u> | <u>Assessed Local Excise Tax Percent</u> | |
|--|---|--|--|-----|
| Chester | 3.000 | 3.236 | 2.00 | |
| Clay | - | - | 2.00 | (C) |
| 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 | |
| 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 | |

(C) Denotes Change

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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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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 | |
|---|--------------------------------------|--------------------------------------|---|-----|
| 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 (%)

 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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LOCAL TAX SURCHARGE
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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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SERVICE CLASSIFICATION

Sheets Nos. 45-49 intentionally left blank.

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