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National Fuel Gas Distribution Corporation
10 Lafayette Square
Buffalo, NY 14203

December 31, 1997

Hon. John C. Crary, Secretary
New York State Department of Public Service
Three Empire State Plaza
Albany, NY 12223

Dear Secretary Crary:

The Company proposes to replace its gas tariff, P.S.C. No. 7, with an electronic tariff, P.S.C. No. 8, to be in effect April 1, 1998. The new tariff volume complies with the Department's electronic tariff filing requirements and incorporates changes to reflect elimination of outdated service classifications and tariff re-pagination. In accordance with the electronic filing requirements, an official notification through publication in the State Register pursuant to the State Administrative Procedures Act (SAPA) is also attached. A courteous hard copy version is mailed to your attention for reference.

If there are any questions pertaining to this filing, please contact Paul Kam via email KamP@natfuel.com or by phone (716) 857-7467.

Very truly yours,
Ronald J. Grabowski
General Manager, Valuation

Encl.