

..DID: 20502

..TXT:

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

10 Lafayette Square

Buffalo, NY 14203

September 24, 2002

Hon. Janet H. Deixler, Secretary
Public Service Commission
3 Empire State Plaza
Albany, NY 12223-1350

RE: Revenue Tax Filing – RTS No. 26
National Fuel Gas Distribution Corporation

Dear Secretary Deixler:

National Fuel Gas Distribution Corporation ("Distribution" or the "Company") submits the following proposed amendments to its tariff, P.S.C. No. 8 - GAS.

Statement RTS No. 26

Statement No. 26 is being filed pursuant to Case 00-M-1556 in which a reconciliation of State Income Tax ("SIT") is required. The reconciliation of the SIT for the Company's fiscal year 2001 is an overcollection of \$4,617,616 which will reduce the revenue tax surcharge effective September 30, 2002 the start of the Company's fiscal year for 2003. The reconciliation amount was authorized by the Director of the Office of Accounting and Finance of the New York State Department of Public Service in an approval notice provided to the Company dated April 23, 2002.

Communications relating to this filing should be directed to the undersigned at 716/857-7805 or Tom Clark at 716/857-7008.

Respectfully submitted,

Eric H. Meinel
General Manager
Rates and Regulatory Affairs

Enclosure