

..DID: 14293

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**NATIONAL FUEL GAS DISTRIBUTION CORPORATION**

*10 Lafayette Square*

*Buffalo, NY 14203*

December 29, 2000

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

RE: Case 00-G-1556 – Revenue Tax Filing  
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.

Leaf No. 139	Revision 1
Leaf No. 140	Revision 1
Statement RTS No. 5	

The tariff revisions are issued as of today for an effective date of January 2, 2001.

Proposed Revisions

This filing is submitted in compliance with the Commission's Order, issued in Case 00-M-1556 on December 21, 2000, directing utilities to file revisions to implement the Tax Law Changes included in the 2000-2001 State Budget. In the Budget, Section 186 Gross Earnings Taxes were repealed and the Section 186-a Gross Income Tax will now be applied separately to commodity revenue and transmission and distribution revenue and a new State Income Tax became effective. These revisions are reflected in the tariff and revenue tax statement as addressed in Staff's proposal in Case 00-M-1556 dated October 11, 2000.

Revenue Tax Statement No. 5 will now show applicable taxes broken down between residential and commercial sales customers as well as residential and commercial transportation customers. There is no breakdown between commodity cost and transmission and distribution cost at this time since the company currently is unable to bill in that format. In this filing a composite rate is used for commodity and transmission components for residential and commercial sales customers.

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Newspaper Publication

As stated in the Order the requirements of the Public Service Law and 16 NYCRR 270.70 as to newspaper publication is waived. Also, the Order allows these tariff revisions to become effective on less than thirty days' notice.

Company Contacts

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

Conclusion

For all of the foregoing reasons, Distribution respectfully requests that the proposed tariff amendments be approved for an effective date of January 2, 2001.

Respectfully submitted,

Michael W. Reville

Enclosure