



September 26, 2018

Hon. Kathleen H. Burgess
Secretary
Public Service Commission
Three Empire State Plaza
Albany, NY 12123-1350

**Re: Case No. 17-M-0815 – Tariff Compliance Filing (“Compliance Filing”)
Proceeding on Motion of the Commission on Changes in Law that May
Affect Rates**

Dear Secretary Burgess:

In compliance with Ordering Clause 4 of *Order Determining Rate Treatment of Tax Changes* (“the Order”) issued and effective on August 9, 2018 in the above referenced case, National Fuel Gas Distribution Corporation (“Distribution” or the “Company”) submits a revised Tariff Section 0, Leaf 150 of the Company’s existing P.S.C. No. 9 – GAS, and the Company’s Tax Cuts and Jobs Act of 2017 Sur-Credit filing. The tariff leaf submitted in the instant filing is issued as of today on not less than five day’s notice and has an effective date of October 1, 2018.

This Compliance Filing provides additional documentation supporting the derivation of rates included in the Company’s Regulatory Tracking Charge - TCJA 2017 (“TAX”) Statement, which will be filed today in the Department of Public Service Electronic Tariff System (“ETS”).

Pursuant to updated IRS regulations, this Compliance Filing reflects the continuation of bonus tax depreciation for the Company’s fiscal year 2018.

Consistent with Ordering Clause 10 of the Order, the requirements of Section 66(12)(b) of the Public Service Law and 16 NYCRR Section 720-8.1 that newspaper publication be completed prior to the effective date of the proposed supplement was waived, and the Company will be completing newspaper publication in accordance with Ordering Clause 10.

The Company fully reserves any and all of its legal rights and waives no such rights through its participation in this proceeding or its filing of this Compliance Filing and any related tariff or other changes made pursuant to the Order.

Please do not hesitate to contact me at (716) 857-7954 or KochD@natfuel.com if you have any questions regarding this filing.

Respectfully submitted,

A handwritten signature in blue ink that reads "Donald N. Koch".

Donald N. Koch
Rate Analyst II