Received: 11/25/2019



November 25, 2019

Hon. Michelle L. Phillips, Secretary New York State Department of Public Service Three Empire State Plaza Albany, NY 12223-1350

Dear Secretary Phillips:

Revisions to the Tax Cuts and Jobs Act ("TCJA") reconcilation filing were filed today on the Document Matter Management ("DMM") system. The revisions include an update to forecasted consumption for service class TC - 2.0, that result in a change to the TCJA reconciliation rate for this class. National Fuel Gas Distribution Corporation files the following revised statement with an effective date of December 1, 2019:

TAX Regulatory Tracking Charge - TCJA

No. 16

Please direct any questions concerning this filing to the undersigned at (716) 857-7237 or Donald Koch at (716) 857-7954.

Very truly yours,

Randy C. Rucinski

Rog C. Di

General Manager & Deputy General Counsel

Rates & Regulatory Affairs

Encl.