

..DID: 19142

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NATIONAL FUEL GAS DISTRIBUTION CORPORATION

*10 Lafayette Square
Buffalo, NY 14203*

May 15, 2002

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

RE: Revenue Tax Filing – RTS No. 24
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. 24

This filing is submitted in further 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. RTS Statement No. 24 has an effective date of May 31, 2002. RTS Statement No. 24 replaces RTS No. 23 which was filed on May 9, 2002 and effective May 31, 2002. It was assumed under RTS No. 23 the Company would be billing Revenue Tax under the new unbundled format. That will not take place until July 2002. As a result, the components for the GRT and SIT change and are reflected in RTS No 24.

Residential and Commercial Transportation Revenue Tax factors remain unchanged from RTS Statement No. 22.

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

Respectfully submitted,

Michael W. Reville

Enclosure