

..DID: 19139

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NATIONAL FUEL GAS DISTRIBUTION CORPORATION

*10 Lafayette Square
Buffalo, NY 14203*

May 9, 2002

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

RE: Revenue Tax Filing – RTS No. 23
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. 23

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. 23 has an effective date of May 31, 2002.

Under the new Revenue Tax format there is a breakdown between gross receipts tax and state income tax to arrive at a total revenue tax factor. The Company, effective with June 2002 billing will be billing under the new unbundled format. As a result, the components have changed from RTS Statement No. 22. There is no change to the total Revenue Tax Surcharge factor. 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