

..DID: 20651

..TXT:

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION**

*10 Lafayette Square*

*Buffalo, NY 14203*

October 15, 2002

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

RE: Revenue Tax Filing – RTS No. 27  
National Fuel Gas Distribution Corporation

Dear Secretary Deixler:

National Fuel Gas Distribution Corporation ("Distribution" or the "Company") submits the following proposed amendment to its tariff, P.S.C. No. 8 - GAS.

Statement RTS No. 27

Statement No. 27 reflects a surcharge factor of 3.8747% for the Village of Celeron, which had a 1% Gross Receipts Tax increase effective May 13, 2002. The Secretary of State acknowledgement is dated June 11, 2002. The estimated annual effect on revenue is approximately a \$5,800 increase for 481 customers in the Village of Celeron. Statement No. 27 has an effective date of November 5, 2002.

Communications relating to this filing should be directed to the undersigned at 716/857-7805 or Tom Clark at 716/857-7008.

Respectfully submitted,

Eric H. Meinl  
General Manager  
Rates and Regulatory Affairs

Enclosure