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## National Fuel Gas Distribution Corporation 10 Lafayette Square Buffalo, NY 14203

December 1, 1999

Hon. Debra Renner, Acting Secretary New York State Department of Public Service Three Empire State Plaza Albany, New York 12223

Dear Secretary Renner:

Enclosed is an electronic copy of Statement No. 4 of the Statement of Effective Revenue Tax Surcharge Adjustment, applicable to all Service Classifications of our Rate Schedule P.S.C. No. 8 - Gas. The Revenue Tax Surcharge Adjustment Statement RTS - 4 bears an issue date of December 1, 1999 and an effective date of January 3, 2000 for the first billing control in the revenue month of January 2000.

This statement is being filed pursuant to General Information Rule 35.

Statement No. 4 reflects the decrease of Gross Income Tax (Sec. 186-a) from 3.25% to 2.50% pursuant to the Commission\*s order in Case 98-M-0489 issued on November 18, 1999. A hard copy of the supporting workpapers will be submitted in mail.

Very truly yours,

Ronald J. Grabowski General Manager, Valuation

Encl.