

..DID: 21129

..TXT:

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

10 Lafayette Square

Buffalo, NY 14203

December 10, 2002

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

RE: Revenue Tax Filing – RTS No. 28
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. 28

Statement No. 28 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. This filing changes the 186-a gross receipts tax that is in effect for the year 2003. RTS No. 28 has an effective date of January 2, 2003.

Communications relating to this filing should be directed to the undersigned at 716/857-7313 or Tom Clark at 716/857-7008.

Respectfully submitted,

Michael W. Reville

Enclosure