..DID: 19001 ..TXT:

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

May 1, 2002

Hon. Janet H. Deixler, Secretary New York State Department of Public Service Three Empire State Plaza Albany, NY 12223-1350

Dear Secretary Deixler:

Enclosed is an electronic version of Revenue Credit Statement No. 44. This Statement is being refiled to properly state rates that were incorrectly stated on Revenue Credit Statement No. 43 that was previously filed on April 26, 2002 to be effective May 1, 2002. The customers will not be affected by this as they are being billed the correct amount.

Very truly yours,

Eric H. Meinl General Manager Rates & Regulatory Affairs

Encl.