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NATIONAL FUEL GAS DISTRIBUTION CORPORATION

*10 Lafayette Square
Buffalo, NY 14203*

December 10, 2001

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

RE: Revenue Tax Filing – RTS No. 18 –Revises RTS No. 17
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. 18

This filing is submitted in further compliance with the Commission's Order, issued in Case 00-M-1556 on December 21, 2001, directing utilities to file revisions to implement the Tax Law Changes included in the 2000-2001 State Budget.

Statement RTS No. 18 revises Statement RTS No. 17 previously filed on December 10, 2001 for the effect of the 186-a gross income tax change that became effective January 1, 2002. Statement RTS No. 17 inadvertently excluded the tax change which has been incorporated in Statement RTS No. 18. This filing has the same issue date of December 10, 2001 and effective date of January 2, 2002 as initially filed in RTS No. 17.

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

Respectfully submitted,

Michael W. Reville

Enclosure