



national fuel

December 10, 2004

Hon. Jaclyn A. Brillling, Secretary
Public Service Commission
3 Empire State Plaza
Albany, NY 12223-1350

RE: Revenue Tax Filing – RTS No. 32
National Fuel Gas Distribution Corporation

Dear Secretary Brillling:

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. 32

Statement No. 32 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 186a gross receipts tax that is in effect for the year 2005. RTS No. 32 has an effective date of January 3, 2005.

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. Meinel
General Manager
Rates and Regulatory Affairs