



*national fuel*

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September 8, 2004

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

RE: Revenue Tax Filing – RTS No. 31  
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. 31

Statement No. 31 is being filed pursuant to Case 00-M-1556 in which a reconciliation of State Income Tax (“SIT”) is required. The reconciliation of the SIT tax for the Company’s fiscal year 2003 is an overcollection of \$4,250,000, which will change the revenue tax surcharge effective September 29, 2004. The reconciliation amount was authorized by the Director of the Office of Accounting and Finance of the New York State Department of Public Service in an approval notice provided to the Company dated June 28, 2004.

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