

November 23, 2010

Hon. Jaclyn A. Brilling Secretary Public Service Commission Three Empire State Plaza Albany, NY 12123-1350

Re: Case No. 10-G-0474 - Postponement of Proposed Tariff Revisions by

National Fuel Gas Distribution Corporation to revise the cash-out provisions

for gas transportation service

Dear Secretary Brilling:

National Fuel Gas Distribution Corporation ("Distribution" or the "Company") submits the following amendment to its tariff, P.S.C. No. 8 - GAS:

## Supplement No. 40

The proposed Supplement is issued as of today with an effective date of January 1, 2011. The tariff leaves referenced in the Supplement will be effective as of February 1, 2011.

Distribution submitted tariff revisions on September 24, 2010 proposing to modify its Energy Service Company gas delivery imbalance resolution procedures to protect system reliability and streamline administration. The sole purpose of this filing is to revise the effective date of the referenced tariff leaves to allow further time for related back-office computer systems development.

For questions relating to this filing, please contact the undersigned at (716) 857-7237 or Michael Novak at (716) 857-7884.

Respectfully submitted,

Randy C. Rucinski Senior Attorney

Attachment