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

May 31, 2000

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 a revised Transportation Sales Service Rate Statement No. 28. This Statement was previously issued on May 26, 2000 as Statement No. 27. After it was filed it was discovered there was an error in the minimum and competitive rates. There are no customers that were billed under the old rate. In talking with P.S.C. staff it was indicated that the Company could file a revised statement with an issue date of May 31, 2000.

Very truly yours,

Ronald J. Grabowski General Manager Rates & Regulatory Affairs

Encl.