..DID: 14373 ..TXT:

THE BROOKLYN UNION GAS COMPANY One MetroTech Center Brooklyn, NY 11201

January 5, 2001

Hon. Janet H. Deixler Secretary Public Service Commission State of New York Three Empire State Plaza Albany, NY 12223

Dear Secretary Deixler:

The Brooklyn Union Gas Company hereby files Statement No. 28 "Statement of Unbundled Transportation Service Cash Out Charges" to be effective January 8, 2001.

Respectfully submitted,

THE BROOKLYN UNION GAS COMPANY

By:_____

NCC:dh Encl.