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

January 2, 2001

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

Dear Secretary Deixler:

We transmit herewith for electronic filing Statement No. 28, "Statement of NGV Rates" issued by The Brooklyn Union Gas Company effective January 3, 2001 which sets forth the rates applicable to customers served under Natural Gas Vehicle Service Rate 2 and Rate 3, Service Classification No. 14.

Very truly yours,

THE BROOKLYN UNION GAS COMPANY

By: _____

NCC:dh
Enclosure