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January 18, 2008

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

Re: Case No. 99-M-0074 – Compliance Filing in Proceeding on Motion of the Commission to Investigate the Application of Late Payment Charges to Deferred Payment Agreements for Residential Customers.

Dear Secretary Brillling:

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

Leaf No. 45	Revision 2
Leaf No. 114	Revision 2
Leaf No. 115	Revision 2
Leaf No. 115.1	Revision 1

The proposed revisions are issued on one day’s notice as of today for an effective date of January 19, 2008.

The instant filing is in compliance with the Commission’s order dated December 21, 2007 in the above referenced case. The Commission’s order in Case 99-M-0074 does not allow the imposition of late payment charges on arrears subject to deferred payment agreements if the monthly bill is paid timely.

Notice of the Company’s proposed tariff amendment will be published in accordance with Public Service Law §66(12) and applicable regulations.

For questions relating to this filing, please contact the undersigned at (716) 857-7000.

Respectfully submitted,

Beverly G. Hogan