

June 25, 2007

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

Re: Case No. 07-G-0141 – Proceeding on Motion of the Commission as to the Rates, Charges, Rules and Regulations of National Fuel

Gas Distribution Corporation for Gas 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. 27

The proposed revision is issued as of today for an effective date of June 26, 2007.

Explanation of Filing

Distribution submitted tariff amendments proposing to increase annual gas revenues recovered in base rates by approximately \$52 million on the basis of projected rate year ending December 31, 2008. On February 21, 2007, Distribution filed an amendment postponing the filing until June 27, 2007. The sole purpose of this filing is to further defer the proposed tariff amendments until December 27, 2007 to comply with the Commission's *Order Further Suspending Major Rate Filing* issued and effective June 20, 2007.

Company Contact

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

Respectfully submitted,

Michael W. Reville