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 COMPANY: THE BROOKLYN UNION GAS COMPANY STATEMENT NO: 5
 INITIAL EFFECTIVE DATE: 02/01/99

STAMPS:

Cancelled by Statement GAC Number 6 Effective 03/01/1999
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**STATEMENT OF COST OF GAS AND ADJUSTMENTS
 (Issued under authority of 16 NYCRR 281.55 and 281.56)**

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Applicable to Usage Under Service Classification Nos. 1A and 1AR of PSC No. 12-GAS

Monthly Cost of Gas

Monthly cost of gas per therm as defined on General Information Leaf No. 68 of PSC No. 12-GAS determined on January 28, 1999 by applying the Monthly Cost of Gas which is or will be in effect on the effective date of the gas adjustment 36.76 ¢

Gas Adjustments

36.76 X 1.0373 unaccounted for factor adjustment
 The resulting gas adjustment per therm of gas is 38.13 ¢

Adjustment per therm of gas sold, pursuant to Refund Provisions on General Information Leaf No. 84 of PSC No. 12-GAS:

Amount applicable during February 1999 referable to refunds (0.73) ¢

Adjustment per therm of gas sold pursuant to Cost of Gas Imbalance Surcharge or Refund Provisions on General Information Leaf No. 75 of PSC No. 12-GAS:

Amount applicable during February 1999 referable to imbalance surcharge/refund 0.00 ¢

Amount applicable during the period February 01, 1999 through December 31, 1999 referable to the imbalance for the year ending August 31, 1998 between gas adjustment revenues and gas costs 0.35 ¢

Adjustment per therm of gas sold pursuant to Transition Costs on General Information Leaf No. 86 of PSC No. 12-GAS:

Amount applicable during the period November 1, 1998 through October 1, 1999 referable to imbalance/refund 0.00 ¢

Amount applicable during the period February 01, 1999 through August 31, 1999 referable to Transition Costs for the projected twelve month period ending September 30, 1999 0.17 ¢

TOTAL ADJUSTMENTS (0.21) ¢

Commencing with usage on or after the effective date of this statement and thereafter until changed the Monthly Cost of Gas and Adjustments per therm of gas applicable to Billings under Service Classification Nos. 1A and 1AR of PSC No. 12-GAS will be: 37.92 ¢

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Applicable to Usage Under Service Classification Nos. 1B, 1BI, 1BR, 2 and 3 of PSC No. 12-GAS

Monthly Cost of Gas

Monthly cost of gas per therm as defined on General Information Leaf No. 68 of PSC No. 12-GAS determined on January 28, 1999 by applying the Monthly Cost of Gas which is or will be in effect on the effective date of the gas adjustment 36.76 ¢

Gas Adjustments

36.76 X 1.0373 unaccounted for factor adjustment
The resulting gas adjustment per therm of gas is 38.13 ¢

Adjustment per therm of gas sold, pursuant to Refund Provisions on General Information Leaf No. 84 of PSC No. 12-GAS:

Amount applicable during February 1999 referable to refunds (0.73) ¢

Adjustment per therm of gas sold pursuant to Cost of Gas Imbalance Surcharge or Refund Provisions on General Information Leaf No. 75 of PSC No. 12-GAS:

Amount applicable during February 1999 referable to imbalance surcharge/refund 0.00 ¢

Amount applicable during the period February 01, 1999 through December 31, 1999 referable to the imbalance for the year ending August 31, 1998 between gas adjustment revenues and gas costs 0.54 ¢

Adjustment per therm of gas sold pursuant to Transition Costs on General Information Leaf No. 86 of PSC No. 12-GAS:

Amount applicable during the period November 1, 1998 through October 1, 1999 referable to imbalance/refund 0.01 ¢

Amount applicable during the period February 01, 1999 through August 31, 1999 referable to Transition Costs for the projected twelve month period ending September 30, 1999 0.17 ¢

TOTAL ADJUSTMENTS (0.01) ¢

Commencing with usage on or after the effective date of this statement and thereafter until changed the Monthly Cost of Gas and Adjustments per therm of gas applicable to Billings under Service Classification Nos. 1B, 1BI, 1BR, 2 and 3 of PSC No. 12-GAS will be: 38.12 ¢

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Applicable to Usage Under Service Classification No. 4A of PSC No. 12-GAS**Monthly Cost of Gas**

Monthly cost of gas per therm as defined on General Information Leaf No. 68 of PSC No. 12-GAS determined on January 28, 1999 by applying the Monthly Cost of Gas which is or will be in effect on the effective date of the gas adjustment 22.72 ¢

Gas Adjustments

22.72 X 1.0373 unaccounted for factor adjustment
The resulting gas adjustment per therm of gas is 23.57 ¢

Adjustment per therm of gas sold, pursuant to Refund Provisions on General Information Leaf No. 84 of PSC No. 12-GAS:

Amount applicable during February 1999 referable to refunds (0.02) ¢

Adjustment per therm of gas sold pursuant to Cost of Gas Imbalance Surcharge or Refund Provisions on General Information Leaf No. 75 of PSC No. 12-GAS:

Amount applicable during February 1999 referable to imbalance surcharge/refund 0.00 ¢

Amount applicable during the period February 01, 1999 through December 31, 1999 referable to the imbalance for the year ending August 31, 1998 between gas adjustment revenues and gas costs 0.03 ¢

Adjustment per therm of gas sold pursuant to Transition Costs on General Information Leaf No. 86 of PSC No. 12-GAS:

Amount applicable during the period November 1, 1998 through October 1, 1999 referable to imbalance/refund (0.05) ¢

Amount applicable during the period February 01, 1999 through August 31, 1999 referable to Transition Costs for the projected twelve month period ending September 30, 1999 0.17 ¢

TOTAL ADJUSTMENTS 0.13 ¢

Commencing with usage on or after the effective date of this statement and thereafter until changed the Monthly Cost of Gas and Adjustments per therm of gas applicable to Billings under Service Classification No. 4A of PSC No. 12-GAS will be: 23.70 ¢

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Applicable to Usage Under Service Classification No. 4B of PSC No. 12-GAS**Monthly Cost of Gas**

Monthly cost of gas per therm as defined on General Information Leaf No. 68 of PSC No. 12-GAS determined on January 28, 1999 by applying the Monthly Cost of Gas which is or will be in effect on the effective date of the gas adjustment 25.69 ¢

Gas Adjustments

25.69 X 1.0373 unaccounted for factor adjustment
The resulting gas adjustment per therm of gas is 26.65 ¢

Adjustment per therm of gas sold, pursuant to Refund Provisions on General Information Leaf No. 84 of PSC No. 12-GAS:

Amount applicable during February 1999 referable to refunds (0.02) ¢

Adjustment per therm of gas sold pursuant to Cost of Gas Imbalance Surcharge or Refund Provisions on General Information Leaf No. 75 of PSC No. 12-GAS:

Amount applicable during February 1999 referable to imbalance surcharge/refund 0.00 ¢

Amount applicable during the period February 01, 1999 through December 31, 1999 referable to the imbalance for the year ending August 31, 1998 between gas adjustment revenues and gas costs (0.10) ¢

Adjustment per therm of gas sold pursuant to Transition Costs on General Information Leaf No. 86 of PSC No. 12-GAS:

Amount applicable during the period November 1, 1998 through October 1, 1999 referable to imbalance/refund (0.03) ¢

Amount applicable during the period February 01, 1999 through August 31, 1999 referable to Transition Costs for the projected twelve month period ending September 30, 1999 0.17 ¢

TOTAL ADJUSTMENTS 0.02 ¢

Commencing with usage on or after the effective date of this statement and thereafter until changed the Monthly Cost of Gas and Adjustments per therm of gas applicable to Billings under Service Classification No. 4B of PSC No. 12-GAS will be: 26.67 ¢

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Applicable to Usage Under Service Classification Nos. 7 and 14 of PSC No. 12-GAS**Monthly Cost of Gas**

Monthly cost of gas per therm as defined on General Information Leaf No. 68 of PSC No. 12-GAS determined on January 28, 1999 by applying the Monthly Cost of Gas which is or will be in effect on the effective date of the gas adjustment 18.61 ¢

Gas Adjustments

18.61 X 1.0373 unaccounted for factor adjustment
The resulting gas adjustment per therm of gas is 19.30 ¢

Adjustment per therm of gas sold, pursuant to Refund Provisions on General Information Leaf No. 84 of PSC No. 12-GAS:

Amount applicable during February 1999 referable to refunds (0.02) ¢

Adjustment per therm of gas sold pursuant to Cost of Gas Imbalance Surcharge or Refund Provisions on General Information Leaf No. 75 of PSC No. 12-GAS:

Amount applicable during February 1999 referable to imbalance surcharge/refund 0.00 ¢

Amount applicable during the period February 01, 1999 through December 31, 1999 referable to the imbalance for the year ending August 31, 1998 between gas adjustment revenues and gas costs 1.43 ¢

Adjustment per therm of gas sold pursuant to Transition Costs on General Information Leaf No. 86 of PSC No. 12-GAS:

Amount applicable during the period November 1, 1998 through October 1, 1999 referable to imbalance/refund (0.09) ¢

Amount applicable during the period February 01, 1999 through August 31, 1999 referable to Transition Costs for the projected twelve month period ending September 30, 1999 0.17 ¢

TOTAL ADJUSTMENTS 1.49 ¢

Commencing with usage on or after the effective date of this statement and thereafter until changed the Monthly Cost of Gas and Adjustments per therm of gas applicable to Billings under Service Classification Nos. 7 and 14 of PSC No. 12-GAS will be: **20.79 ¢**

Issued by Steven L. Zelkowitz, Sr. Vice President and General Counsel, Brooklyn, NY