

PSC NO: 1 GAS LEAF: 119.51
COMPANY: KEYSpan GAS EAST CORP. DBA BROOKLYN UNION OF L.I. REVISION: 45
INITIAL EFFECTIVE DATE: ~~01/16/18~~01/01/19 SUPERSEDING REVISION:
34
STAMPS: Issued in compliance with order in C. ~~09-M-0311 dated December 19,~~
~~2017-17-M-0815 dated~~ August 9, 2018

GENERAL INFORMATION - Continued

Tax Reform Surcredit (TRS)

The Tax Reform Surcredit (TRS) reflects the tax benefits associated with the prospective changes beginning January 1, 2019 due to the change in the corporate federal income tax rate from 35 percent to 21 percent and the elimination of bonus depreciation. The surcredit will be calculated by allocating the amount of the change in cash flow from the tax change to customer service classes for firm sales, firm transportation, interruptible and temperature controlled sales, and interruptible and temperature controlled transportation, based on the percentage of delivery revenues for the respective service class.

The TRS will be included in the Delivery Rate Adjustment ("DRA") for customers served under SC 1, 2, 3, 5, 9, 15, 16 and 17. For customers served under SC 4, 7, 12 and 13, excluding electric generators and negotiated contracts that are served under SC 4, 5, 7, 12 and 13, the TRS will be included in the delivery rates. The TRS will appear on the Statement of Tax Reform Surcredit to be filed not less than five (5) days prior to the effective date.

The Company will reconcile the actual credits provided to customers to the actual tax savings. The resulting over or under collection (adjusted for Pre-Tax WACC) will be divided by the projected annual sales to determine the per therm rate. The rate will appear on the TRS statement to be filed not less than five (5) days prior to the effective date.

~~Reserved for future use~~

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GENERAL INFORMATION - Continued

Delivery Rate Adjustment

The Delivery Rate Adjustment (DRA) will apply to all customers being served under Service Classification Nos. 1A, 1AR, 1B, 1BR, 1B-DG, 2A, 2B, 3A, 3B, 5, 9, 15, 16 and 17. The DRA will appear as a separate line item on the customer's bill.

The DRA will consist of a weather normalization adjustment applicable to certain heating customers (as explained on Leaf Nos. 78 and 79), a Site and Investigation and Remediation surcharge (as explained on Leaf No. 119.50), the Tax Reform Surcredit (as explained on Leaf 119.51), the Gas Safety and Reliability Surcharge (as explained on Leaf No. 119.52.2), the TC/IT Revenue Reconciliation Surcharge (as explained on Leaf No. 119.52.2), the Electric Generator Revenue Surcharge (as explained on Leaf No. 119.52.3), where applicable, the Revenue Decoupling Mechanism (as explained on Leaf No. 119.52) and where applicable, New York Facilities System Surcharge/Surcredit (as explained on Leaf 119.52.4).

COMMUNITY CHOICE AGGREGATION ("CCA") PROGRAM

A CCA Program allows municipalities (villages, towns and cities) to aggregate the usage of eligible CCA customers (residential and small non-residential customers) within a defined jurisdiction in order to secure an alternative energy supply contract on a community-wide basis.

1. In accordance with Order issued in Case 14-M-0224, before requesting customer data from the Company for participation in a CCA Program, the municipality or their designee (CCA Administrator or ESCO) must:

- (a) sign a data security agreement acceptable to the Company, and
- (b) have an approved implementation and data protection plan and certification of local authorization approved by the NYS PSC.

2. Upon fulfilling the requirements (a) and (b) above, the Company will provide the following information to the municipality or their designee in accordance with the terms and fee(s) stated herein.

(a) Aggregated customer data, including the number of customers by service class, the aggregated peak demand (therms) by month for the past 12 months by service class if applicable, and the aggregated energy (therms) by month for the past 12 months by service class. This information will be provided to the municipality or CCA Administrator within twenty days of a request. The Company will notify the requesting party if data for any service class that the Company contains so few customers, or in which one customer makes up a large portion of the load, such that the aggregated information does not pass the relevant aggregation privacy standard. The Company will work with the requestor to revise the request in order to address the identified reason(s) such as expanding the geographic area included in the request or combining customer classes or other means. The charge for the above aggregated data in (a) is included in the CCA Statement.

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SERVICE CLASSIFICATION No. 4
Interruptible Gas Service (Continued)
(Rate Codes: 310, 310A, 311, 320, 321)

Character of Service:

Natural gas of not less than 975 Btu, dry basis, per cubic foot at a pressure of not less than four inches of water column gauge, as measured at the customer's end of the service line.

Annual System-Wide Test

The Company will conduct an announced annual system-wide test of Customers' compliance under this Service Classification at the beginning of the heating season. The Company will conduct an unannounced system-wide test of Customers' compliance under this Service Classification at the end of each January. The January test will waive penalties for customers that incur an equipment failure as long as the customer provides supporting documentation.

Rate: (per meter per month)

Monthly Minimum Charge will be:

First 10 therms: \$375.00 per month.
Volumetric Rate Per Therm: \$.2652 per therm

In addition to the charges above, there will be a weighted average commodity cost of gas adjusted for LAUF (as explained in Rule III.1.A) ~~and~~, a merchant function charge (as explained in Rule III.1.F) and a Tax Reform Surcredit (as explained in Leaf 119.51).

Not less than two business days prior to the date on which the statement is proposed to be effective, the Company will file with the Public Service Commission the above charges on the Statement of Rates and Charges for Interruptible Service.

The five interruptible Customer categories are defined as follows:

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SERVICE CLASSIFICATION No. 7
Interruptible Transportation Service (Continued)
(Rate Codes: 710, 710A, 711, 720, 721, 469)

C. Rate Information:

1. Interruptible Transportation for Large Volume Non-Residential Gas Customers

The customer shall pay the following monthly charges for transportation service hereunder:

- a) Minimum Charge:
\$375.00 per meter per month

In addition to the charges above, there will be a Tax Reform Surcredit (as explained in Leaf 119.51).

- b) Transportation Rates

The transportation rate is \$.2652 per therm in excess of ten therms each month. These rates are not applicable to customers taking service under individually negotiated service agreements.

(Rate Code 710) - Category A: Customers who are exempt from the Petroleum Business Tax and whose annual thermal energy requirements are less than 100,000 dth;

(Rate Code 711) - Category C: Customers who are not exempt from the Petroleum Business Tax and whose annual thermal energy requirements are less than 55,000 dth;

(Rate Code 720) - Category B: Customers who are exempt from the Petroleum Business Tax and whose annual thermal energy requirements are equal to or greater than 100,000 dth;

(Rate Code 721) - Category D: Customers who are not exempt from the Petroleum Business Tax and whose annual thermal energy requirements are equal to or greater than 55,000 dth; and

(Rate Code 710A) - Category DSRS: Customers whose geographic location on the Company's distribution system prevents the Company from providing a higher level of service. Gas service under this Category will be interrupted first followed by the other categories under this Service Classification.

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Service Classification No. 12
Temperature-Controlled Service - Non-Residential (continued)
(Rate Codes: 330, 331, 332)

Rate 1 and Rate 2 (per meter, per month) (continued):

In addition to the charges above, there will be a weighted average commodity cost of gas adjusted for LAUF (as explained in Rule III.1.A), an average fixed cost of gas (as explained in Rule III.1.C.3), ~~and~~ a merchant function charge (as explained in Rule III.1.F) and a Tax Reform Surcredit (as explained in Leaf 119.51).

Rate 3 (per meter, per month):

1. Available to any non-residential customer, including multi-dwelling, whose gas-fueled equipment is capable of using at least 100,000 Dth annually. The customer needs to demonstrate to the Company's satisfaction that it:

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Service Classification No. 13
Temperature-Controlled Transportation Service (continued)
(Rate Codes: 730, 731, 732)

C. Rate Information:

Rate 1 and Rate 2 (per meter, per month):

First 3 therms or less: \$375.00 (per meter, per month)

Excess of 3 therms: \$.2652 per therm

In addition to the charges above, there will be a Tax Reform Surcredit (as explained in Leaf 119.51).

Rate 3 (per meter, per month):

1. Available to any non-residential customer, including multi-dwelling, whose gas-fueled equipment is capable of using at least 100,000 Dth annually. The customer needs to demonstrate to the Company's satisfaction that it:
 - a. has fuel purchasing alternatives entitling it to a separately negotiated rate, and
 - b. has a direct or indirect controlling ownership interest in one or more buildings within the Company's service territory with a combined annual usage of natural gas of at least 100,000 Dth.
2. The rate for and other terms and conditions of service to customers qualifying under this rate will be set forth in a service agreement negotiated between the Company and the customer and will be filed with the Commission.
3. Negotiated service agreements at similar overall terms will be available to all similarly situated customers.
4. The minimum rate charged will recover all costs incurred to serve the customer including a reasonable contribution to fixed costs. The rate applicable to all customer will include:
 - a. a minimum monthly charge specified in the customer's service agreement, and
 - b. a commodity charge per therm for gas consumed.
5. Summaries of contract information will be available in Contract Addenda contained in this Tariff.

D. Minimum Monthly Charge:

Rate 1 and Rate 2

\$375.00 per meter, per month, exclusive of Increase in Rates and Charges.

Rate 3

The minimum monthly charge will be set forth in the individually negotiated contract and shall be subject to Increase in Rates and Charges.

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