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## MARKETSPAN CORPORATION D/B/A BROOKLYN UNION 175 E. Old Country Road Hicksville, NY 11801

March 12, 1999

Honorable Debra Renner Acting Secretary New York State Public Service Commission Three Empire State Plaza Albany, NY 12223

Re: Case No. 27611 - Temporary Metropolitan Business Tax Surcharge

Dear Acting Secretary Renner:

Enclosed for filing electronically is the Statement of Adjustment in Rates and Charges issued by MarketSpan Corporation d/b/a Brooklyn Union (Company) to become effective April 1, 1999:

Statement No. 2, Statement of Adjustment in Rates and Charges to Schedule for Gas Service, PSC No. 1-GAS.

This filing is made pursuant to both the Commission's Order adopted February 9, 1983 in the aforementioned proceeding authorizing the initial recovery of the Temporary Metropolitan Business Tax Surcharge and the subsequent orders approving various extensions of the surcharge.

In accordance with this order, the percentage rate of surcharge was computed by dividing the actual 1998 surcharge expense of \$5,123,055 by the Company's estimated operating revenues for the year ending March 31, 2000. The workpaper detailing this calculation will be sent under separate cover.

Respectfully submitted,

Ву:			
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