



January 19, 2011

Honorable Jaclyn A. Brillling
Secretary
Public Service Commission
State of New York
Three Empire State Plaza
Albany, NY 12223

Dear Secretary Brillling:

The Brooklyn Union Gas Company d/b/a National Grid NY ("the Company") hereby files **Statement No. 140** "Statement of Unbundled Transportation Service Cash Out Charges" to be effective January 20, 2011.

Respectfully submitted,

By: _____

JF:dh
Encl.