

..DID: 18992
 ..TXT: PSC NO: 12 GAS STATEMENT TYPE: GAC
 COMPANY: THE BROOKLYN UNION GAS COMPANY STATEMENT NO: 45
 INITIAL EFFECTIVE DATE: 05/01/02
 STAMPS:
 Cancelled by Statement GAC Number 46 Effective 06/01/2002
 RECEIVED: 04/29/02 STATUS: Cancelled EFFECTIVE: 05/01/02
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 RECEIVED: 04/29/02 STATUS: Effective EFFECTIVE: 05/01/02
 RECEIVED: 04/29/02 STATUS: Pending EFFECTIVE: 05/01/02

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, 1AR, 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 **April 29, 2002** by applying the Monthly Cost of Gas which is or will be in effect on the effective date of the gas adjustment 51.16 ¢

Gas Adjustments

51.16 X 1.0373 unaccounted for factor adjustment
 The resulting gas adjustment per therm of gas is 53.07 ¢

Adjustment per therm of gas sold, pursuant to order in Case 97-G-1380 dated March 24, 1999:

Amount applicable during **May 2002** referable to transition surcharge 0.00 ¢

Transition surcharge revenue 0.00 ¢

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

Amount applicable during **May 2002** referable to refunds 0.00 ¢

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 **May 2002** referable to imbalance surcharge/refund (2.00) ¢

Amount applicable during the period **May 01, 2002** through **May 31, 2002** referable to the imbalance for the year ending August 31, 2001 between gas adjustment revenues and gas costs (3.19) ¢

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 **May 1, 2002** through Aug. 1, 2001 referable to imbalance/refund 0.00 ¢

Amount applicable during the period **May 01, 2002** through **December 31, 2002** referable to Transition Costs for the projected twelve month period ending **December 31, 2002** 0.00 ¢

Adjustment per therm of gas sold pursuant to Research & Development Surcharge on General Information Leaf No. 90 of PSC No. 12-GAS:

Amount applicable during the period **May 01, 2002** through **December 31, 2002** referable to Research and Development Surcharge 0.10 ¢

TOTAL ADJUSTMENTS**(5.09) ¢**

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: **47.98 ¢**

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STATEMENT OF COST OF GAS AND ADJUSTMENTS

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 **April 29, 2002** by applying the Monthly Cost of Gas which is or will be in effect on the effective date of the gas adjustment 34.02 ¢

Gas Adjustments

34.02 X 1.0373 unaccounted for factor adjustment
The resulting gas adjustment per therm of gas is 35.29 ¢

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

Amount applicable during **May 2002** referable to refunds 0.00 ¢

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 **May 2002** referable to imbalance surcharge/refund (2.00) ¢

Amount applicable during the period **May 01, 2002** through **May 31, 2002** referable to the imbalance for the year ending August 31, 2001 between gas adjustment revenues and gas costs (3.19) ¢

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 **May 1, 2002** through Aug. 1, 2001 referable to imbalance/refund 0.00 ¢

Amount applicable during the period **May 01, 2002** through December 31, 2002 referable to Transition Costs for the projected twelve month period ending December 31, 2002 0.00 ¢

Adjustment per therm of gas sold pursuant to Research & Development Surcharge on General Information Leaf No. 90 of PSC No. 12-GAS:

Amount applicable during the period **May 01, 2002** through December 31, 2002 referable to Research and Development Surcharge 0.10 ¢

TOTAL ADJUSTMENTS (5.09) ¢

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: **30.20 ¢**

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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 **April 29, 2002** by applying the Monthly Cost of Gas which is or will be in effect on the effective date of the gas adjustment 36.99 ¢

Gas Adjustments

36.99 X 1.0373 unaccounted for factor adjustment
The resulting gas adjustment per therm of gas is 38.37 ¢

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

Amount applicable during **May** 2002 referable to refunds 0.00 ¢

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 **May** 2002 referable to imbalance surcharge/refund (2.00) ¢

Amount applicable during the period **May 01, 2002** through **May 31, 2002** referable to the imbalance for the year ending August 31, 2001 between gas adjustment revenues and gas costs (3.19) ¢

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 **May 1, 2002** through Dec. 31, 2002 referable to imbalance/refund 0.00 ¢

Amount applicable during the period **May 01, 2002** through **December 31, 2002** referable to Transition Costs for the projected twelve month period ending December 31, 2002 0.00 ¢

Adjustment per therm of gas sold pursuant to Research & Development Surcharge on General Information Leaf No. 90 of PSC No. 12-GAS:

Amount applicable during the period **May 01, 2002** through December 31, 2002 referable to Research and Development Surcharge 0.10 ¢

TOTAL ADJUSTMENTS**(5.09) ¢**

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: 33.28 ¢

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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 **April 29, 2002** by applying the Monthly Cost of Gas which is or will be in effect on the effective date of the gas adjustment 29.90 ¢

Gas Adjustments

29.90 X 1.0373 unaccounted for factor adjustment
The resulting gas adjustment per therm of gas is 31.02 ¢

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

Amount applicable during **May 2002** referable to refunds 0.00 ¢

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 **May 2002** referable to imbalance surcharge/refund (2.00) ¢

Amount applicable during the period **May 01, 2002** through **May 31, 2002** referable to the imbalance for the year ending August 31, 2001 between gas adjustment revenues and gas costs (3.19) ¢

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 **May 1, 2002** through Aug. 1, 2002 referable to imbalance/refund 0.00 ¢

Amount applicable during the period **May 01, 2002** through December 31, 2002 referable to Transition Costs for the projected twelve month period ending Dec. 31, 2002 0.00 ¢

Adjustment per therm of gas sold pursuant to Research & Development Surcharge on General Information Leaf No. 90 of PSC No. 12-GAS:

Amount applicable during the period **May 01, 2002** through **December 31, 2002** referable to Research and Development Surcharge ¢0.10

TOTAL ADJUSTMENTS (5.09) ¢

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: 25.93 ¢

Issued by Richard A. Rapp, Jr., Vice President, Deputy General Counsel and Secretary, Brooklyn, NY