

..DID: 17503  
 ..TXT: PSC NO: 12 GAS STATEMENT TYPE: GAC  
 COMPANY: THE BROOKLYN UNION GAS COMPANY STATEMENT NO: 38  
 INITIAL EFFECTIVE DATE: 11/01/01  
 STAMPS:  
 Cancelled by Statement GAC Number 39 Effective 12/01/2001  
 RECEIVED: 10/30/01 STATUS: Cancelled EFFECTIVE: 11/01/01  
 RECEIVED: 10/30/01 STATUS: Cancelled EFFECTIVE: 11/01/01  
 RECEIVED: 10/30/01 STATUS: Effective EFFECTIVE: 11/01/01  
 RECEIVED: 10/30/01 STATUS: Pending EFFECTIVE: 11/01/01

**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 Oct. 30, 2001 by applying the Monthly Cost of  
 Gas which is or will be in effect on the effective date of  
 the gas adjustment 57.19 ¢

**Gas Adjustments**

57.19 X 1.0373 unaccounted for factor adjustment  
 The resulting gas adjustment per therm of gas is 59.32 ¢

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

Amount applicable during November 2001 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 November 2001 referable to refunds (0.82) ¢

**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 November 2001 referable to  
 imbalance surcharge/refund 0.00 ¢

Amount applicable during the period November 01, 2001 through  
 Oct. 31, 2002 referable to the imbalance for the year  
 ending August 31, 2001 between gas adjustment revenues  
 and gas costs 0.47 ¢

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

Amount applicable during the period November 01, 2001  
 through October 31, 2002 referable to Transition Costs  
 for the projected twelve month period ending October 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 November 01, 2001 through December 31, 2001  
 referable to Research and Development Surcharge 0.07 ¢

**TOTAL ADJUSTMENTS**

(0.28) ¢

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: 59.04 ¢

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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 Oct. 30, 2001 by applying the Monthly Cost of Gas which is or will be in effect on the effective date of the gas adjustment 40.04 ¢

**Gas Adjustments**

40.04 X 1.0373 unaccounted for factor adjustment  
The resulting gas adjustment per therm of gas is 41.54 ¢

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

Amount applicable during November 2001 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 November 2001 referable to imbalance surcharge/refund 0.00 ¢

Amount applicable during the period November 01, 2001 through Oct. 31, 2002 referable to the imbalance for the year ending August 31, 2001 between gas adjustment revenues and gas costs 0.47 ¢

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

Amount applicable during the period November 01, 2001 through October 31, 2002 referable to Transition Costs for the projected twelve month period ending October 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 November 01, 2001 through December 31, 2001 referable to Research and Development Surcharge 0.07 ¢

**TOTAL ADJUSTMENTS 0.54 ¢**

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: 42.08 ¢

**STATEMENT OF COST OF GAS AND ADJUSTMENTS**

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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 Oct. 30, 2001 by applying the Monthly Cost of Gas which is or will be in effect on the effective date of the gas adjustment 43.01 ¢

**Gas Adjustments**

43.01 X 1.0373 unaccounted for factor adjustment  
The resulting gas adjustment per therm of gas is 44.62 ¢

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

Amount applicable during November 2001 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 November 2001 referable to imbalance surcharge/refund 0.00 ¢

Amount applicable during the period November 01, 2001 through Oct. 31, 2002 referable to the imbalance for the year ending August 31, 2001 between gas adjustment revenues and gas costs 0.47 ¢

**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 Nov. 1, 2001 through Oct. 1, 2002 referable to imbalance/refund 0.00 ¢

Amount applicable during the period November 01, 2001 through October 31, 2002 referable to Transition Costs for the projected twelve month period ending October 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 November 01, 2001 through December 31, 2001 referable to Research and Development Surcharge 0.07 ¢

**TOTAL ADJUSTMENTS****0.54 ¢**

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: 45.16¢

**STATEMENT OF COST OF GAS AND ADJUSTMENTS**

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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 Oct. 30, 2001 by applying the Monthly Cost of Gas which is or will be in effect on the effective date of the gas adjustment 35.93 ¢

**Gas Adjustments**

35.93 X 1.0373 unaccounted for factor adjustment  
The resulting gas adjustment per therm of gas is 37.27 ¢

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

Amount applicable during November 2001 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 November 2001 referable to imbalance surcharge/refund 0.00 ¢

Amount applicable during the period November 01, 2001 through Oct. 31, 2002 referable to the imbalance for the year ending August 31, 2001 between gas adjustment revenues and gas costs 0.47 ¢

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

Amount applicable during the period November 01, 2001 through October 31, 2002 referable to Transition Costs for the projected twelve month period ending October 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 November 01, 2001 through December 31, 2001 referable to Research and Development Surcharge 0.07 ¢

**TOTAL ADJUSTMENTS 0.54 ¢**

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: 37.81 ¢

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