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 ..TXT: PSC NO: 12 GAS STATEMENT TYPE: GAC
 COMPANY: THE BROOKLYN UNION GAS COMPANY STATEMENT NO: 27
 INITIAL EFFECTIVE DATE: 12/01/00
 STAMPS:
 Cancelled by Statement GAC Number 28 Effective 01/01/2001
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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 Nov. 29, 2000 by applying the Monthly Cost of
 Gas which is or will be in effect on the effective date of
 the gas adjustment 72.86 ¢

Gas Adjustments

72.86 X 1.0373 unaccounted for factor adjustment
 The resulting gas adjustment per therm of gas is 75.58 ¢

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

Amount applicable during December 2000 referable to
 transition surcharge 1.38 ¢

Transition surcharge revenue (1.82) ¢

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

Amount applicable during December 2000 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 December 2000 referable to
 imbalance surcharge/refund 0.00

Amount applicable during the period December 01, 2000 through
 Oct. 31, 2001 referable to the imbalance for the year
 ending August 31, 1998 between gas adjustment revenues
 and gas costs 0.00

**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 Dec. 1, 2000
 through Aug. 1, 2001 referable to imbalance/refund 0.00

Amount applicable during the period December 01, 2000
 through October 31, 2001 referable to Transition Costs
 for the projected twelve month period ending October 31, 2001 0.03

**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 December 01, 2000 through December 31, 2000
 referable to Research and Development Surcharge 0.04

TOTAL ADJUSTMENTS (0.37)

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: 75.21

STATEMENT OF COST OF GAS AND ADJUSTMENTS

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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 Nov. 29, 2000 by applying the Monthly Cost of Gas which is or will be in effect on the effective date of the gas adjustment 58.00

Gas Adjustments

58.00 X 1.0373 unaccounted for factor adjustment
The resulting gas adjustment per therm of gas is 60.16

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

Amount applicable during December 2000 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 December 2000 referable to imbalance surcharge/refund 0.00

Amount applicable during the period December 01, 2000 through Oct. 31, 2001 referable to the imbalance for the year ending August 31, 1998 between gas adjustment revenues and gas costs 0.00

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 Dec. 1, 2000 through Aug. 1, 2001 referable to imbalance/refund 0.00

Amount applicable during the period December 01, 2000 through October 31, 2001 referable to Transition Costs for the projected twelve month period ending October 31, 2001 0.03

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 December 01, 2000 through December 31, 2000 referable to Research and Development Surcharge 0.04

TOTAL ADJUSTMENTS 0.07

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: 60.23

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 Nov. 29, 2000 by applying the Monthly Cost of Gas which is or will be in effect on the effective date of the gas adjustment 60.97

Gas Adjustments

60.97 X 1.0373 unaccounted for factor adjustment
The resulting gas adjustment per therm of gas is 63.24

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

Amount applicable during December 2000 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 December 2000 referable to imbalance surcharge/refund 0.00

Amount applicable during the period December 01, 2000 through August 31, 2001 referable to the imbalance for the year ending August 31, 1998 between gas adjustment revenues and gas costs 0.00

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 Dec. 1, 2000 through Aug. 1, 2001 referable to imbalance/refund 0.00

Amount applicable during the period December 01, 2000 through October 31, 2001 referable to Transition Costs for the projected twelve month period ending October 31, 2001 0.03

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 December 01, 2000 through December 31, 2000 referable to Research and Development Surcharge 0.04

TOTAL ADJUSTMENTS 0.07

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: 63.31

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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 Nov. 29, 2000 by applying the Monthly Cost of Gas which is or will be in effect on the effective date of the gas adjustment	53.88
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Gas Adjustments

53.88 X 1.0373 unaccounted for factor adjustment	
The resulting gas adjustment per therm of gas is	55.89

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 2000 referable to refunds	0.00
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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 December 2000 referable to imbalance surcharge/refund	0.00
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Amount applicable during the period December 01, 2000 through Oct. 31, 2001 referable to the imbalance for the year ending August 31, 1998 between gas adjustment revenues and gas costs	0.00
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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 Dec. 1, 2000 through Aug. 1, 2001 referable to imbalance/refund	0.00
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Amount applicable during the period December 01, 2000 through October 31, 2001 referable to Transition Costs for the projected twelve month period ending October 31, 2001	0.03
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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 December 01, 2000 through December 31, 2000 referable to Research and Development Surcharge	0.04
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TOTAL ADJUSTMENTS	0.07
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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:	55.96
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Issued by Steven L. Zelkowitz, Sr. Vice President and General Counsel, Brooklyn, NY