

..DID: 18263
 ..TXT: PSC NO: 12 GAS STATEMENT TYPE: GAC
 COMPANY: THE BROOKLYN UNION GAS COMPANY STATEMENT NO: 42
 INITIAL EFFECTIVE DATE: 02/01/02
 STAMPS:
 Cancelled by Statement GAC Number 43 Effective 03/01/2002
 RECEIVED: 01/30/02 STATUS: Cancelled EFFECTIVE: 02/01/02
 RECEIVED: 01/30/02 STATUS: Cancelled EFFECTIVE: 02/01/02
 RECEIVED: 01/30/02 STATUS: Effective EFFECTIVE: 02/01/02
 RECEIVED: 01/30/02 STATUS: Pending EFFECTIVE: 02/01/02

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 Jan. 30, 2002 by applying the Monthly Cost of
 Gas which is or will be in effect on the effective date of
 the gas adjustment 52.82 ¢

Gas Adjustments

52.82 X 1.0373 unaccounted for factor adjustment
 The resulting gas adjustment per therm of gas is 54.79 ¢

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

Amount applicable during February 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 February 2002 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 February 2002 referable to
 imbalance surcharge/refund (2.00) ¢

Amount applicable during the period February 01, 2002 through
 Feb. 28, 2002 referable to the imbalance for the year
 ending August 31, 2001 between gas adjustment revenues
 and gas costs (3.43) ¢

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

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

TOTAL ADJUSTMENTS

(6.15) ¢

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:
 48.64 ¢

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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 Jan. 30, 2002 by applying the Monthly Cost of Gas which is or will be in effect on the effective date of the gas adjustment 35.67 ¢

Gas Adjustments

35.67 X 1.0373 unaccounted for factor adjustment
The resulting gas adjustment per therm of gas is 37.00 ¢

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

Amount applicable during February 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 February 2002 referable to imbalance surcharge/refund (2.00) ¢

Amount applicable during the period February 01, 2002 through Feb. 28, 2002 referable to the imbalance for the year ending August 31, 2001 between gas adjustment revenues and gas costs (3.43) ¢

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

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

TOTAL ADJUSTMENTS (5.33) ¢

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: 31.67 ¢

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 Jan. 30, 2002 by applying the Monthly Cost of Gas which is or will be in effect on the effective date of the gas adjustment 38.64 ¢

Gas Adjustments

38.64 X 1.0373 unaccounted for factor adjustment
The resulting gas adjustment per therm of gas is 40.08 ¢

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

Amount applicable during February 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 February 2002 referable to imbalance surcharge/refund (2.00) ¢

Amount applicable during the period February 01, 2002 through Feb. 28, 2002 referable to the imbalance for the year ending August 31, 2001 between gas adjustment revenues and gas costs (3.43) ¢

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

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

TOTAL ADJUSTMENTS (5.33) ¢

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: 34.75 ¢

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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 Jan. 30, 2002 by applying the Monthly Cost of Gas which is or will be in effect on the effective date of the gas adjustment 31.56 ¢

Gas Adjustments

31.56 X 1.0373 unaccounted for factor adjustment
The resulting gas adjustment per therm of gas is 32.73 ¢

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

Amount applicable during February 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 February 2002 referable to imbalance surcharge/refund (2.00) ¢

Amount applicable during the period February 01, 2002 through Feb. 28, 2002 referable to the imbalance for the year ending August 31, 2001 between gas adjustment revenues and gas costs (3.43) ¢

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

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

TOTAL ADJUSTMENTS (5.33) ¢

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: 27.40 ¢

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