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 COMPANY: THE BROOKLYN UNION GAS COMPANY STATEMENT NO: 21
 INITIAL EFFECTIVE DATE: 06/01/00
 STAMPS:
 Cancelled by Statement GAC Number 22 Effective 07/01/2000
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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 May 30, 2000 by applying the Monthly Cost of
 Gas which is or will be in effect on the effective date of
 the gas adjustment 54.02 ¢

Gas Adjustments

54.02 X 1.0373 unaccounted for factor adjustment
 The resulting gas adjustment per therm of gas is 56.03 ¢

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

Amount applicable during June 2000 referable to
 transition surcharge 0.76 ¢

Transition surcharge revenue (0.99) ¢

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

Amount applicable during June 2000 referable to refunds (0.19) ¢

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 June 2000 referable to
 imbalance surcharge/refund (2.00) ¢

Amount applicable during the period June 01, 2000 through
 May 31, 2001 referable to the imbalance for the year
 ending August 31, 1998 between gas adjustment revenues
 and gas costs 0.26 ¢

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 June 1, 2000
 through May 1, 2001 referable to imbalance/refund (0.08) ¢

Amount applicable during the period June 01, 2000
 through September 30, 2000 referable to Transition Costs
 for the projected twelve month period ending September 30, 2000 0.17 ¢

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

TOTAL ADJUSTMENTS**(2.03) ¢**

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: **54.00 ¢**

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 May 30, 2000 by applying the Monthly Cost of Gas which is or will be in effect on the effective date of the gas adjustment 39.67 ¢

Gas Adjustments

39.67 X 1.0373 unaccounted for factor adjustment
The resulting gas adjustment per therm of gas is 41.15 ¢

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

Amount applicable during June 2000 referable to refunds (0.03) ¢

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 June 2000 referable to imbalance surcharge/refund (2.00) ¢

Amount applicable during the period June 01, 2000 through May 31, 2001 referable to the imbalance for the year ending August 31, 1998 between gas adjustment revenues and gas costs 0.26 ¢

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 June 1, 2000 through May 1, 2001 referable to imbalance/refund (0.08) ¢

Amount applicable during the period June 01, 2000 through September 30, 2000 referable to Transition Costs for the projected twelve month period ending September 30, 2000 0.17 ¢

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

TOTAL ADJUSTMENTS (1.64) ¢

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: 39.51 ¢

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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 May 30, 2000 by applying the Monthly Cost of Gas which is or will be in effect on the effective date of the gas adjustment 42.64 ¢

Gas Adjustments

42.64 X 1.0373 unaccounted for factor adjustment
The resulting gas adjustment per therm of gas is 44.23 ¢

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

Amount applicable during June 2000 referable to refunds (0.03) ¢

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 June 2000 referable to imbalance surcharge/refund (2.00) ¢

Amount applicable during the period June 01, 2000 through November 30, 1999 referable to the imbalance for the year ending August 31, 1998 between gas adjustment revenues and gas costs 0.26 ¢

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 June 1, 2000 through May 1, 2001 referable to imbalance/refund (0.08) ¢

Amount applicable during the period June 01, 2000 through September 30, 2000 referable to Transition Costs for the projected twelve month period ending September 30, 2000 0.17 ¢

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

TOTAL ADJUSTMENTS (1.64) ¢

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: 42.59 ¢

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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 May 30, 2000 by applying the Monthly Cost of Gas which is or will be in effect on the effective date of the gas adjustment 35.56 ¢

Gas Adjustments

35.56 X 1.0373 unaccounted for factor adjustment
The resulting gas adjustment per therm of gas is 36.88 ¢

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

Amount applicable during June 2000 referable to refunds (0.03) ¢

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 June 2000 referable to imbalance surcharge/refund (2.00) ¢

Amount applicable during the period June 01, 2000 through May 31, 2001 referable to the imbalance for the year ending August 31, 1998 between gas adjustment revenues and gas costs 0.26 ¢

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 June 1, 2000 through May 1, 2001 referable to imbalance/refund (0.08) ¢

Amount applicable during the period June 01, 2000 through September 30, 2000 referable to Transition Costs for the projected twelve month period ending September 30, 2000 0.17 ¢

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

TOTAL ADJUSTMENTS (1.64) ¢

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: 35.24 ¢

Issued by Steven L. Zelkowitz, Sr. Vice President and General Counsel, Brooklyn, NY