

PSC NO: 12 GAS

COMPANY: THE BROOKLYN UNION GAS COMPANY

INITIAL EFFECTIVE DATE: ~~11/01/18~~01/01/19

LEAF: 7

REVISION: ~~13~~14

SUPERSEDING REVISION:

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COMPANY: THE BROOKLYN UNION GAS COMPANY

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GENERAL INFORMATION – Continued

49. ~~Reserved for future use~~ Tax Reform Surcredit (TRS)

The Tax Reform Surcredit (TRS) reflects the tax benefits associated with the prospective changes beginning January 1, 2019 due to the change in the corporate federal income tax rate from 35 percent to 21 percent and the elimination of bonus depreciation. The surcredit will be calculated by allocating the amount of the change in cash flow from the tax change to customer service classes for firm sales, firm transportation, interruptible and temperature controlled sales, and interruptible and temperature controlled transportation, based on the percentage of delivery revenues for the respective service class.

The TRS will be included in the Delivery Rate Adjustment (“DRA”) for customers served under SC 1, 2, 3, 4A, 4A-CNG, 4B, 7 and 21 firm sales customers and SC 17 firm transportation customers. For customers served under SC 5, 6 and 18, excluding electric generators and negotiated contracts served under SC 5, 6 and 18, the TRS will be included in the delivery rates. The TRS will appear on the Statement of Tax Reform Surcredit to be filed not less than five (5) days prior to the effective date.

The Company will reconcile the actual credits provided to customers to the actual tax savings. The resulting over or under collection (adjusted for Pre-Tax WACC) will be divided by the projected annual sales to determine the per therm rate. The rate will appear on the TRS statement to be filed not less than five (5) days prior to the effective date.

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COMPANY: THE BROOKLYN UNION GAS COMPANY

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GENERAL INFORMATION – Continued

55. DELIVERY RATE ADJUSTMENT

The Delivery Rate Adjustment (“DRA”) will apply to all customers being served under Service Classification Nos. 1A, 1AR, 1B, 1BI, 1BR, 1B-DG, 2-1, 2-2, 3, 4A, 4A-CNG, 4B, 7, 17 and 21. The DRA will appear as a separate line item on the customer’s bill.

The DRA will consist of a weather normalization adjustment applicable to certain heating customers (as explained on Leaf Nos. 80 through 83), a site investigation and remediation surcharge (as explained on Leaf No. 138.50), a Tax Reform Surcredit (as explained on Leaf No. 138.51), where applicable, the Revenue Decoupling Mechanism (as explained on Leaf No. 138.52), Gas Safety and Reliability Surcharge (as explained on Leaf No. 138.54), TC/IT Revenues Reconciliation Surcharge (as explained on Leaf No. 138.54), Electric Generator Revenue Reconciliation (as explained on Leaf No. 138.55) and where applicable, New York Facilities System Surcharge (as explained on Leaf No. 138.55.1).

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COMPANY: THE BROOKLYN UNION GAS COMPANY

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SERVICE CLASSIFICATION No. 5A - Continued

Character of Service

For service to a delivery point within the Company's service territory, the Company will provide gas to the Customer that contains not less than 975 Btu, on a dry basis, per cubic foot at a pressure of not less than four inches of water column gauge, as measured at the Customer's end of the service line. For service to a delivery point outside the Company's service territory under Rate Schedule 2, the Company will provide gas of a quality and at a pressure and heat value content conforming to either the Company's specifications or the specifications of the Company's pipeline transporter.

Service under this service classification is interruptible. In the event that the Company calls on peaking assets to supplement supply to meet high demand or for isolated distribution system reliability reasons in excess of four hours (other than for LNG plant idling or cooling or for system testing), or if the Company, at its sole discretion, determines that it is warranted to protect the reliability and safety of the system for firm Customers, the Company will interrupt service to Customers on this service classification. Interruptible customers may remain on gas when peaking supplies are dispatched in the following circumstances: 1) peaking supplies are dispatched ratably across a weekend and/or holiday with varying temperatures above and below 15° F; and 2) peaking supplies are dispatched based on a day ahead call option with forecast low temperature of 15°F or below, but the actual low temperature is higher than the forecast. In each case, Interruptible customers may be allowed to burn gas, in the Company's sole discretion, if system conditions permit. LNG and non-ratable peaking supplies will be minimized to preserve winter deliverability. The Company will endeavor to provide notification (within two hours) of a scheduled interruption in accordance with the Communications Protocol described in this service classification. Upon receipt of such notice, the Customer shall curtail or discontinue use of gas as instructed by the Company (see Special Provisions).

Rate Schedule 1:

Monthly Minimum Charge will be:

First 10 therms: \$300.00 per month

Volumetric Rate Per Therm: \$.3229 per therm

In addition to the charges above, there will be a weighted average commodity cost of gas adjusted for LAUF (as explained in Rule 33.C)-~~and~~ a merchant function charge (as explained in Rule 34) and a Tax Reform Surcredit (as explained in Rule 49).

Not less than two business days prior to the date to be effective, the Company will file the Statement of Standard Offer Price with the Public Service Commission. The statement will reflect a unit commodity rate per therm applicable to all sales exceeding the minimum

consumption of 10 therms per month.

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~~1819~~
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~~dated December 19, 2017~~

SERVICE CLASSIFICATION No. 6C – Continued

Rate Schedule 1:

Customers whose annual usage is less than 10,000 dth

Monthly Minimum Charge will be:

First 10 therms: \$300.00 per month

Volumetric Rate Per Therm: \$.3229 per therm

In addition to the charges above, there will be a weighted average commodity cost of gas adjusted for LAUF (as explained in 33.C), an average fixed cost of gas (as explained in Rule 33.B) ~~and~~ a merchant function charge (as explained in Rule 34) and a Tax Reform Surcredit (as explained in Rule 49).

Not less than two business days prior to the date to be effective, the Company will file the Statement of Temperature Controlled Sales Service Rates with the Public Service Commission. The statement will reflect a unit commodity rate per therm applicable to all sales exceeding the minimum consumption of 10 therms per month. the above charges on the Statement of Temperature Controlled Service.

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SERVICE CLASSIFICATION No. 6C - Continued

Rate Schedule 2:

Customers whose annual usage is equal to or greater than 10,000 dth:

Monthly Minimum Charge will be:

For the first 10 therms: \$375.00 per month

Volumetric Rate Per Therm: \$.3229 per therm

In addition to the charges above, there will be a weighted average commodity cost of gas adjusted for LAUF (as explained in 33.C), an average fixed cost of gas (as explained in Rule 33.B), ~~and~~ a merchant function charge (as explained in Rule 34) and a Tax Reform Surcredit (as explained in Rule 49).

Not less than two business days prior to the date to be effective, the Company will file the Statement of Temperature Controlled Sales Service Rates with the Public Service Commission. The statement will reflect a unit commodity rate per therm applicable to all sales exceeding the minimum consumption of 10 therms per month.

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REVISION: ~~1921~~

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SERVICE CLASSIFICATION No. 6G – Continued

Rate Schedule 1:

Customers whose annual usage is less than 10,000 dth

Monthly Minimum Charge will be:

First 10 therms: \$300.00 per month

Volumetric Rate Per Therm: \$.3229 per therm

In addition to the charges above, there will be a weighted average commodity cost of gas adjusted for LAUF (as explained in 33.C), an average fixed cost of gas (as explained in Rule 33.B), ~~and~~ a merchant function charge (as explained in Rule 34) and a Tax Reform Surcredit (as explained in Rule 49).

Not less than two business days prior to the date to be effective, the Company will file the Statement of Temperature Controlled Sales Service Rates with the Public Service Commission. The statement will reflect a unit commodity rate per therm applicable to all sales exceeding the minimum consumption of 10 therms per month.

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SERVICE CLASSIFICATION No. 6G - Continued

Rate Schedule 2:

Customers whose annual usage is equal to or greater than 10,000 dth

Monthly Minimum Charge will be:

For the first 10 therms: \$375.00 per month

Volumetric Rate Per Therm: \$.3229 per therm

In addition to the charges above, there will be a weighted average commodity cost of gas adjusted for LAUF (as explained in 33.C), an average fixed cost of gas (as explained in Rule 33.B), ~~and~~ a merchant function charge (as explained in Rule 34) and a Tax Reform Surcredit (as explained in Rule 49).

Not less than two business days prior to the date to be effective, the Company will file the Statement of Temperature Controlled Sales Service Rates with the Public Service Commission. The statement will reflect a unit commodity rate per therm applicable to all sales exceeding the minimum consumption of 10 therms per month.

Rate Schedule 3:

Bulk Purchasers - available to any governmental agency who seeks to enter into an individually negotiated contract with the Company.

Service under this category will be available to any governmental agency within the Company's service territory seeking to enter into an individually negotiated contract with the Company. The rate for and other terms and conditions of service to customers qualifying under this rate schedule will be set forth in a service agreement negotiated between the Company and the customer, which will be filed with the Commission. Negotiated service agreements at similar overall terms shall be available to all similarly situated customers. The minimum rate charged must be sufficient to recover all costs incurred to serve the customer, including a reasonable contribution to fixed costs. The rate shall include the following components:

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SERVICE CLASSIFICATION No. 6M – Continued

Rate Schedule 1:

Customers whose annual usage is less than 3,500 dth

Monthly Minimum Charge will be:

First 10 therms: \$300.00 per month

Volumetric Rate Per Therm: \$.2879 per therm

In addition to the charges above, there will be a weighted average commodity cost of gas adjusted for LAUF (as explained in 33.C), an average fixed cost of gas (as explained in Rule 33.B), ~~and~~ a merchant function charge (as explained in Rule 34) and a Tax Reform Surcredit (as explained in Rule 49).

Not less than two business days prior to the date to be effective, the Company will file the Statement of Temperature Controlled Sales Service Rates with the Public Service Commission. The statement will reflect a unit commodity rate per therm applicable to all sales exceeding the minimum consumption of 10 therms per month.

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SERVICE CLASSIFICATION No. 6M - Continued

Rate Schedule 2:

Customers whose annual usage is equal to 3,500 but not greater than 8,999 dth
Monthly Minimum Charge will be:

First 10 therms:	\$300.00 per month
Volumetric Rate Per Therm:	\$.2879 per therm

In addition to the charges above, there will be a weighted average commodity cost of gas adjusted for LAUF (as explained in 33.C), an average fixed cost of gas (as explained in Rule 33.B), ~~and~~ a merchant function charge (as explained in Rule 34) and a Tax Reform Surcredit (as explained in Rule 49)-.

Not less than two business days prior to the date to be effective, the Company will file the Statement of Temperature Controlled Sales Service Rates with the Public Service Commission. The statement will reflect a unit commodity rate per therm applicable to all sales exceeding the minimum consumption of 10 therms per month.

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SERVICE CLASSIFICATION No. 6M - Continued

Rate Schedule 3:

Customers whose annual usage is equal to 9,000 dth but not greater than 25,999 dth

Monthly Minimum Charge will be:

First 10 therms: \$375.00 per month

Volumetric Rate Per Therm: \$.2879 per therm

In addition to the charges above, there will be a weighted average commodity cost of gas adjusted for LAUF (as explained in 33.C), an average fixed cost of gas (as explained in Rule 33.B), and a merchant function charge (as explained in Rule 34) and a Tax Reform Surcredit (as explained in Rule 49).

Not less than two business days prior to the date to be effective, the Company will file the Statement of Temperature Controlled Sales Service Rates with the Public Service Commission. The statement will reflect a unit commodity rate per therm applicable to all sales exceeding the minimum consumption of 10 therms per month.

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SERVICE CLASSIFICATION No. 6M - Continued

Rate Schedule 4:

Customers whose annual usage is equal to or greater than 26,000 dth

Monthly Minimum Charge will be:

First 10 therms: \$375.00 per month

Volumetric Rate Per Therm: \$.2879 per therm

In addition to the charges above, there will be a weighted average commodity cost of gas adjusted for LAUF (as explained in 33.C), an average fixed cost of gas (as explained in Rule 33.B), ~~and~~ a merchant function charge (as explained in Rule 34) and a Tax Reform Surcredit (as explained in Rule 49).

Not less than two business days prior to the date to be effective, the Company will file the Statement of Temperature Controlled Sales Service Rates with the Public Service Commission. The statement will reflect a unit commodity rate per therm applicable to all sales exceeding the minimum consumption of 10 therms per month.

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SERVICE CLASSIFICATION No. 18 - Continued

C. CHARACTER OF SERVICE (continued)

2. Electric Generators

Character of service is in accordance with Section C of Service Classification No. 20.

D. NON-CORE TRANSPORTATION SERVICE RATES

1. Non-Core Gas Customers

The Customer shall pay the following monthly charges for transportation service on the Company's delivery system hereunder, subject to the Special Pricing Provisions contained herein:

a) NCTS 18-5A - On-System Large Volume Transportation Service

1) Rate Schedule 1:

Monthly Minimum Charge will be:

First 10 therms:	\$300.00 per month
Volumetric Rate Per Therm:	\$.3229 per therm

In addition to the charges above, there will be a Tax Reform Surcredit (as explained in Rule 49).

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SERVICE CLASSIFICATION No. 18 - Continued

D. NON-CORE TRANSPORTATION SERVICE RATES (continued)

1. Non-Core Gas Customers (continued)

a) NCTS-18-5A - On-System Large Volume Transportation Service (continued)

2) Rate Schedule 2: Negotiated Service

The delivery rate for this transportation service will be set forth in the Non-Core Transportation Service Agreement and its addendum negotiated between the Company and the Customer which will be filed with the Public Service Commission. Negotiated contracts at similar overall terms shall be available to all similarly situated customers. The minimum rate charged must be sufficient to recover all incremental costs incurred to serve the customer and to provide a reasonable contribution to fixed costs. Redeliveries under this Rate Schedule may be made at either the meter of the Customer's facilities in the service territory or at a delivery point outside the Company's service territory, as agreed to by the Company and Customer.

Summaries of contract information will be available in the Contract Addendum filed with the Public Service Commission.

b) NCTS 18-6C and 18-6G - Temperature Controlled Transportation Service

1) Rate Schedule 1:

Customers whose annual usage is less than 10,000 dth

Monthly Minimum Charge will be:

First 10 therms: \$300.00 per month

Volumetric Rate Per Therm: \$.3229 per therm

In addition to the charges above, there will be a Tax Reform Surcredit (as explained in Rule 49).

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SERVICE CLASSIFICATION No. 18 – Continued

D. NON-CORE TRANSPORTATION SERVICE RATES (continued)

1. Non-Core Gas Customers (continued)

b) NCTS 18-6C and 18-6G - Temperature Controlled Transportation Service (continued)

2) Rate Schedule 2:

Customers whose annual usage is equal to or greater than 10,000 dth

Monthly Minimum Charge will be:

First 10 therms: \$375.00 per month

Rate Per Therm: \$.3229 per therm

In addition to the charges above, there will be a Tax Reform Surcredit (as explained in Rule 49).

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~~dated December 19, 2017~~

SERVICE CLASSIFICATION No. 18 – Continued

D. NON-CORE TRANSPORTATION SERVICE RATES (continued)

1. Non-Core Gas Customers (continued)

c) NCTS 18-6M - Temperature Controlled Transportation Service

1) Rate Schedule 1 and Rate Schedule 2:

Rate Schedule 1: Customers whose annual usage is less than 3,500 dth

Rate Schedule 2: Customers whose annual usage is equal to 3,500 dth but not greater than 8,999 dth

Monthly Minimum Charge will be:

First 10 therms: \$300.00 per month

Volumetric Rate Per Therm: \$.2879 per therm

In addition to the charges above, there will be a Tax Reform Surcredit (as explained in Rule 49).

2) Rate Schedule 3 and Rate Schedule 4:

Rate Schedule 3: Customers whose annual usage is equal to
9,000 dth but not greater than 25,999 dth

Rate Schedule 4: Customers whose annual usage is equal to
or greater than 26,000 dth

Monthly Minimum Charge will be:

First 10 therms: \$375.00 per month

Volumetric Rate Per Therm: \$.2879 per therm

In addition to the charges above, there will be a Tax Reform Surcredit (as explained in Rule 49).

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