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## THE BROOKLYN UNION GAS COMPANY One MetroTech Center Brooklyn, NY 11201

December 13, 1999

Ms. Debra Renner Acting Secretary Public Service Commission Three Empire State Plaza Albany, NY 12223

Re: 98-M-0489 - In the Matter of 1997 Revisions to the New York State Tax Law and the Utility Recoupment from Ratepayers, filed in Case 27611.

Dear Acting Secretary Renner:

Attached for filing electronically with the Commission is the following statement, issued by The Brooklyn Union Gas Company ("the Company"), to become effective on January 1, 2000:

Statement of Revenue Tax and Surcharges - Statement No. 4 to Schedule for Gas Service, PSC NO. 12-GAS.

The purpose of this filing is to comply with the Commission's Order in the above referenced case. Pursuant to the Order, all utilities are directed to file statements to reflect the reduced Gross Receipts Tax.

If you have any questions regarding this filing, please contact Dawn Herrity at (718) 403-2975.

Respectfully submitted,

THE BROOKLYN UNION GAS COMPANY

By: \_\_\_\_\_

NCC:dh Att.