..DID: 7123 ..TXT:

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

January 29, 1999

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

Dear Acting Secretary Renner:

Attached for electronic filing with the Commission is Statement No. 2 - Statement of New York State Motor Fuel Excise Taxes issued by The Brooklyn Union Gas Company to become effective February 15, 1999.

The New York State legislature recently amended the Petroleum Business Tax law to account for tax law changes which require an annual adjustment. The purpose of this filing is to reflect this amendment in the Statement of New York State Motor Fuel Excise Taxes.

Sincerely,

THE BROOKLYN UNION GAS COMPANY

By: _____

Enc.