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MARKETSPAN GAS CORPORATION d/b/a BROOKLYN UNION 175 Old Country Road Hicksville, NY 11201

December 30, 1998

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

Re: Statement of Gas and Pipeline Cost (GCA/PCA) No. 2 Effective January 1, 1999

Trade Secret 92-48

Dear Acting Secretary Renner:

In accordance with 16NYCRR 270.57 and Case 95-G-1032, we are enclosing five copies of the captioned statement.

The gas and pipeline factors, as shown on this statement, apply to the appropriate billings under the Service Classification in P.S.C. No. 1-GAS.

In accordance with the trade secret status that you granted on April 9, 1990, we request that all information included herein be handled and filed in accordance with the confidentiality protection provisions of 16NYCRR 6.1-6.3.

Questions pertaining to this filing may be directed to Alan W. Jenkins at (516) 545-5072. We request that you acknowledge receipt of this letter.

Respectfully submitted,

Enc.