



March 12, 2010

Secretary Jaclyn A. Brillling  
Public Service Commission  
State of New York  
Three Empire State Plaza  
Albany, NY 12223

Dear Secretary Brillling:

Attached for filing electronically with the Commission is the following statement, issued by The Brooklyn Union Gas Company d/b/a National Grid – NY (“the Company”), to become effective on April 1, 2010:

Statement No. 18 - Statement of Revenue Tax and Surcharges  
To Schedule for Gas Service, P.S.C. No. 12-GAS.

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

Respectfully submitted,

THE BROOKLYN UNION GAS COMPANY  
d/b/a NATIONAL GRID - NY

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

JF:dh  
Att.