Received: 12/01/2010

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

Dear Secretary Brilling:

We transmit herewith for electronic filing **Statement No. 148** "Statement of NGV Rates" issued by The Brooklyn Union Gas Company d/b/a National Grid effective December 3, 2010 which sets forth the rates applicable to customers served under Natural Gas Vehicle Service Rate 2 and Rate 3, Service Classification No. 14.

Very truly yours,

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

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JF:dh Enclosure