

September 23, 2016

**VIA ELECTRONIC FILING**

Hon. Kathleen H. Burgess  
Secretary to the Commission  
New York State Public Service Commission  
Agency Building 3  
Albany, NY 12223-1350

Re: Case 16-G-0058 - Proceeding on Motion of the Commission as to the Rates, Charges, Rules and Regulations of KeySpan Gas East Corp. dba Brooklyn Union of L.I. for Gas Service

Case 16-G-0059 - Proceeding on Motion of the Commission as to the Rates, Charges, Rules and Regulations of The Brooklyn Union Gas Company dba National Grid NY for Gas Service

Case 14-G-0091 - Acts and Practices of The Brooklyn Union Gas Company d/b/a National Grid NY and KeySpan Gas East Corporation d/b/a National Grid Regarding Billing of Each Company's SC No. 2 Customers from March 2008 to March 2014

Case 14-G-0503 - Proposed Allocation of Certain Tax Refunds between KeySpan East Corp. d/b/a National Grid and Ratepayers

Case 13-G-0498 - Proposed Allocation of Certain Tax Refunds between KeySpan East Corp. d/b/a National Grid and Ratepayers

Case 12-G-0544 - Examination of The Brooklyn Union Gas Company d/b/a National Grid NY's Earnings Computation Provisions and Other Continuing Elements of the Applicable Rate Plan

Case 11-G-0601 - Proposed Allocation of Certain Tax Refunds between KeySpan East Corp. d/b/a National Grid and Ratepayers

September 23, 2016  
Page 2

Dear Secretary Burgess:

The City of New York hereby submits the attached Reply to the Statement in Opposition of Public Utility Law Project of New York, Inc. for filing in the above-referenced proceedings. Please contact me with any questions.

Respectfully submitted,

COUCH WHITE, LLP

*Adam T. Conway*

Adam T. Conway

ATC/glm

cc: Administrative Law Judge David Van Ort (via email)  
Active Parties (via email)

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