..DID: 11020 ..TXT:

KEYSPAN GAS EAST CORPORATION D/B/A BROOKLYN UNION OF L.I. 175 East Old Country Road Hicksville, NY 11801

December 13, 1999

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

Re: 98-M-0489 - In the Matter of 1997 Revisions to the New York State Tax Law and the Utility Recoupment from Ratepayers, filed in Case 27611.

Dear Acting Secretary Renner:

Attached for filing electronically with the Commission is the following statement, issued by KeySpan Gas East Corporation d/b/a Brooklyn Union of Long Island ("the Company"), to become effective on January 1, 2000:

Statement of Adjustment in Rates and Charges - Statement No. 2 to Schedule for Gas Service, PSC NO. 1-GAS.

The purpose of this filing is to comply with the Commission's Order in the above referenced case. Pursuant to the Order, all utilities are directed to file statements to reflect the reduced Gross Receipts Tax.

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

Respectfully submitted,

KEYSPAN GAS EAST CORPORATION D/B/A BROOKLYN UNION OF LONG ISLAND

By:	 	
NGC II		
NCC:dh		
Att.		