THE BROOKLYN UNION GAS COMPANY d/b/a KEYSPAN ENERGY DELIVERY NY One MetroTech Center Brooklyn, NY 11201

September 30, 2008

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

Dear Secretary Brilling:

Attached for electronic filing with the Commission are the following tariff leaves, issued by The Brooklyn Union Gas Company d/b/a KeySpan Energy Delivery New York ("the Company"), to become effective on January 1, 2009:

Sixth Revised Leaf No. 95 Eighth Revised Leaf No. 108 to Schedule for Gas Service, P.S.C. No. 12-GAS.

This filing is being made to extend the Area Development Rate and the Business Incentive Rate Program, which is designed to help attract and retain businesses in New York City, for another three years. The current program is due to expire September 30, 2008.

If you have any questions regarding this filing, please contact Dawn Herrity at 718-403-2975 or Dawn.Herrity@us.ngrid.com.

Respectfully submitted,

THE BROOKLYN UNION GAS COMPANY d/b/a KEYSPAN ENERGY DELIVERY NY

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