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

December 28, 2005

Hon. Jaclyn A. Brilling Secretary New York State Public Service Commission Three Empire State Plaza Albany, NY 12223-1350

Re: Case 03-G-1392 – Ordinary Tariff Filing of The Brooklyn Union Gas Company d/b/a/KeySpan Energy Delivery New York to simplify the methodology for calculating the value added charge for Service Classification No. 20 – Transportation Service for Electric Generation

Dear Secretary Brilling:

The Brooklyn Union Gas Company d/b/a KeySpan Energy Delivery New York ("KeySpan") hereby submits the following tariff leaves electronically, to become effective January 1, 2006:

Second Revised Leaf 427.1 Second Revised Leaf 427.2 Second Revised Leaf 427.3 Second Revised Leaf 427.7 to Schedule for Gas Service, P.S.C. No. 12-GAS.

This filing is in compliance with the Commission's Order dated November 23, 2005 which directs the Company to make further tariff revisions regarding the methodology used in the calculation of the value-added charge for Service Classification No. 20 customers.

Also, the workpapers containing the calculations for the S.C. 20 customers are being filed under separate cover via Federal Express.

Please call Dawn Herrity at (718) 403-2975 or <u>dherrity@keyspanenergy.com</u> if you have any questions or concerns.

Respectfully submitted,

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

By:			
/dh			