PSC NO: 1-GAS COMPANY: KEYSPAN GAS EAST CORPORATION INITIAL EFFECTIVE DATE: 04/01/2011

STATEMENT TYPE: GAC STATEMENT NO: 146

STATEMENT OF GAS AND PIPELINE COSTS AND ADJUSTMENTS Applicable to usage under Service Classification Nos. 1, 2, 3, 15, 16, 17 (Issued under authority of 16 NYCRR 270.57)

Applicable to Service Classification Nos.	1, 2, 3, 15, 16, 17 ¢ per therm
1. Weighted Average Unitized Commodity Cost of Gas	51.7352
2. Weighted Average Unitized Fixed Costs	25.5151
 Weighted Average Unitized Cost of Gas (1 + 2; Gross, before losses) 	77.2503
4. Unitized Fixed Cost Credits	(12.1976)
 5. Weighted Average Unitized Cost of Gas including Fixed Cost Credits (3 + 4) a) Before losses b) After 2.73% losses 	65.0527 66.8807
 6. Adjustments a) Monthly Cost of Gas Imbalance Surcharge or Refund b) Annual Cost of Gas Imbalance Surcharge or Refund for the period January 01, 2011 through December 31, 2011 referable to the twelve months ending August 31, 2010 c) Pipeline Refund Provision d) Research & Development Charge e) Merchant Function Charge f) Annual Merchant Function Charge Imbalance Surcharge or Refund for the period January 01, 2011 through December 31, 2011 referable to the twelve months ending August 31, 2010 	0.0000 3.8490 0.0000 0.1000 3.1563 0.1960
Total adjustments	7.3013
 Total Unitized Cost of Gas (5 + 6) 	74.1820

Issued by: David B. Doxsee, Chief Financial Officer and Treasurer, Hicksville, NY KeySpan Gas East Corporation

Computation Date: March 30, 2011