



November 14, 2014

Honorable Kathleen H. Burgess, Secretary
State of New York
Public Service Commission
Office of the Secretary, 19th Floor
Three Empire State Plaza
Albany, New York 12223-1350

Dear Secretary Burgess:

Attached for filing electronically with the Commission is the following statement, issued by KeySpan Gas East Corporation d/b/a National Grid ("the Company"), to become effective on December 1, 2014.

Statement No. 23 - Statement of Adjustment in Rates and Charges
To Schedule for Gas Service, P.S.C. No. 1-GAS.

This statement is being amended to reflect that the Village of Head of Harbor will now be imposing the aggregate effective tax rate of 1% to Residential-Commodity, Non-Residential-Commodity, Non-Residential-Transportation customers and the aggregate effective tax rate of 3% to Residential-Transportation customers.

If you have any questions regarding this filing, please contact Dawn Herrity at (929) 324-4580 or Dawn.Herrity@nationalgrid.com.

Respectfully submitted,

/s/ Dawn M. Herrity

Dawn M. Herrity
Principle Program Manager
Regulation & Pricing