

..DID: 18108

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KEYSPAN GAS EAST CORPORATION d/b/a KEYSPAN ENERGY DELIVERY - LI
175 East Old Country Road
Hicksville, NY 11801

January 15, 2002

Hon. Janet H. Deixler
Secretary
Public Service Commission
State of New York
Three Empire State Plaza
Albany, NY 12223

Re: Case No. 00-M-1556 - In the Matter of the Proposed Accounting and Ratemaking for the
Tax Law Changes Included in the 2000-2001 New York State Budget.

Dear Secretary Deixler:

Attached for filing electronically with the Commission is the following statement, issued by
KeySpan Gas East Corporation d/b/a KeySpan Energy Delivery - Long Island ("the Company"),
to become effective on February 1, 2002:

Statement No. 5 - Statement of Adjustment in Rates and Charges

This statement is made in compliance with the Commission's order dated June 26, 2002 directing
the Company to revise its Gross Revenue Tax collection methodology consistent with changes in
New York State tax laws.

If you have any questions regarding this filing, please contact Charles Klein at (718) 403-2301.

Respectfully submitted,

KEYSPAN GAS EAST CORPORATION
d/b/a KEYSPAN ENERGY DELIVERY - LI

By: _____

NCC:dh
Att.