..DID: 14309 ..TXT:

KEYSPAN GAS EAST CORP. D/B/A BROOKLYN UNION OF L.I. 175 East Old Country Road Hicksville, NY 11801

December 29, 2000

Honorable Janet H. Deixler Secretary New York State Public Service Commission Executive Office, 14th Floor Three Empire State Plaza Albany, New York 12223

Re: Case No. 00-M-1556 - In the Matter of the Proposed Accounting and Ratemaking for the Tax Law Changes Included in the 2000-20001 New York State Budget

Dear Secretary Deixler:

KeySpan Gas East Corporation d/b/a Brooklyn Union of Long Island ("Company") hereby files electronically the following tariff leaf to become effective January 1, 2001:

First Revised Leaf No. 74

to Schedule for Gas Service, P.S.C. No. 1.

These leaves are being filed in compliance with the Commission's Order dated December 21, 2000 directing the Company to file revisions to its tariff to recognize tax law changes included in New York State's 2000-2001 Budget.

The Order also directs the Company to file a new tariff surcharge but exempts the Company if the new surcharge under the new law exceeds the current surcharge. The Company will not be filing a new surcharge because the new surcharge would exceed its current surcharge.

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

Sincerely,

M. Margaret Fabic Counsel

MMF:dh Enclosures