

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

March 28, 2008

Honorable Jaclyn Brilling
Secretary
New York State Public Service Commission
Three Empire State Plaza
Albany, NY 12223

Re: Statement of Gas and Pipeline Cost (GCA/PCA) No. **110**
Effective April 1, 2008
Trade Secret 92-48

Dear Secretary Brilling:

In accordance with 16NYCRR 270.57 and Case 95-G-1032, we are electronically filing the aforementioned statement.

The gas and pipeline factors, as shown on this statement, apply to the appropriate billings under the Service Classifications in P.S.C. No. 1-GAS.

In accordance with the trade secret status that you granted on April 9, 1990, we request that all information included herein be handled and filed in accordance with the confidentiality protection provisions of 16NYCRR 6.1-6.3.

Questions pertaining to this filing may be directed to Mary Beth Carroll at (718) 403-2947. We request that you acknowledge receipt of this letter.

Respectfully submitted,

Enc.