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

175 East Old Country Road Hicksville, NY 11801

December 28, 2007

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

Re: Statement of Rates and Charges for Interruptible Service No. 111 Statement of Rates and Charges for Temperature Controlled Service No. 104 Effective January 01, 2008.

Dear Secretary Brilling:

Enclosed for filing are the aforementioned statements.

Respectfully submitted,

Enc.