

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

December 11, 2007

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

Dear Secretary Brillling:

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 January 1, 2008:

Statement No. 15 - Statement of Adjustment in Rates and Charges
To Schedule for Gas Service, P.S.C. No. 1-GAS.

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: _____

JF:dh
Att.