

THE BROOKLYN UNION GAS COMPANY d/b/a KEYSPAN ENERGY DELIVERY NY
One MetroTech Center
Brooklyn, NY 11201

January 24, 2005

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

Dear Secretary Brillling:

The Brooklyn Union Gas Company hereby files **Statement No. 78** "Service Classification No. 5A - Statement of Standard Offer Price", to be effective **January 25, 2005**.

Respectfully submitted,

THE BROOKLYN UNION GAS COMPANY
d/b/a KEYSPAN ENERGY DELIVERY NY

By: _____

NCC:dh
Enclosure