Received: 12/2/2003

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

December 2, 2003

| Hon. Jaclyn A. Brilling |
|----------------------------------|
| Acting Secretary |
| Public Service Commission |
| Three Empire State Plaza |
| Albany, New York 12223 |

Dear Secretary Brilling:

The Brooklyn Union Gas Company d/b/a KeySpan Energy Delivery New York hereby files Statement No. 5 "Statement of New York State Motor Fuel Excise Taxes to be effective January 1, 2004.

Respectfully submitted,

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

| By: | | |
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| Enclosure | | |