KeySpan Gas East Corporation d/b/a KeySpan Energy Delivery Long Island 175 East Old Country Road Hicksville, NY 11801

December 18, 2003

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

Re: Case No. 99-G-1469 - Petition of The Brooklyn Union Gas Company and KeySpan Gas East Corporation for a Multi-Year Restructuring Agreement.

Dear Secretary Brilling:

KeySpan Gas East Corporation d/b/a KeySpan Energy Delivery Long Island (ACompany@) hereby files electronically the following tariff leaf to become effective February 1, 2004:

Second Revised Leaf No. 44 to Schedule for Gas Service, P.S.C. No. 1.

The purpose of this filing is to update the Company's late payment charge language to include residential customers, as approved in the Commission's Order dated December 26, 2000 in the aforementioned case.

If you have any questions regarding this filing, please contact Nancy Cianflone at (718) 403-2505 or the undersigned at (718) 403-3008.

Sincerely,

M. Margaret Fabic Assistant General Counsel

MMF:dh Enclosures