

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

December 9, 2004

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

Dear Secretary Brilling:

Attached for filing electronically with the Commission is the following statement, issued by The Brooklyn Union Gas Company d/b/a KeySpan Energy Delivery - New York (Athe Company®), to become effective on January 1, 2005:

Statement No. 11 - Statement of Revenue Tax and Surcharges  
To Schedule for Gas Service, P.S.C. No. 12-GAS.

If you have any questions regarding this filing, please contact Charles Klein at (718) 403-2301.

Respectfully submitted,

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

By: \_\_\_\_\_

NCC:dh  
Att.