KEYSPAN GAS EAST CORP. D/B/A KEYSPAN ENERGY DELIVERY OF L.I. 175 East Old Country Road Hicksville, NY 11801

June 29, 2004

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

Dear Secretary Brilling:

Attached for electronic filing with the Commission is the following tariff leaf, issued by KeySpan Gas East Corporation d/b/a KeySpan Energy Delivery of Long Island (Athe Company@, to become effective on September 30, 2004:

Second Revised Leaf No. 79.2 to Schedule for Gas Service, P.S.C. No. 1-GAS.

This filing is being made to extend the Business Incentive Rate Program, which is designed to help attract and retain businesses to Long Island, for another three years. The current program is due to expire September 30, 2004.

If you have any questions regarding this filing, please contact Joan Graves at 718-403-2560 or jgraves@keyspanenergy.com.

Respectfully submitted,

KEYSPAN GAS EAST CORPORATION d/b/a KEYSPAN ENERGY DELIVERY OF L.I.

By: _____

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