

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

March 22, 2004

Jaclyn A. Brillling, Secretary
New York State Public Service Commission
Three Empire State Plaza
Albany, NY 12223-1350

Re: **Case 03-G-1392**, Amendment to Compliance Tariffs

Dear Secretary Brillling:

The Brooklyn Union Gas Company d/b/a KeySpan Energy Delivery New York ("KeySpan") hereby submits the following supplement, to become effective April 22, 2004:

Supplement No. 27
To Schedule for Gas Service, P.S.C. No. 12-GAS.

The purpose of this supplement is to further postpone KeySpan's October 1, 2003 filing to simplify the methodology for calculating the value-added charge for Service Classification No. 20 in a manner that places all SC-20 customers on an equal footing until July 15, 2004. This postponement will allow for further review by Staff.

Please call me at (718) 403-3073 if you have any questions or concerns.

Very truly yours,

Catherine L. Nesser