

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

March 15, 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 (The Company), to become effective on April 1, 2004:

Statement No. 10 - 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.