

KEYSPAN GAS EAST CORPORATION d/b/a KEYSPAN ENERGY DELIVERY LI
175 East Old Country Road
Hicksville, NY 11801

February 26, 2004

Honorable Jaclyn Brillling
Secretary
New York State Public Service Commission
Three Empire State Plaza
Albany, NY 12223

Re: Statement of Gas and Pipeline Cost (GCA/PCA) No. **60**
Effective March 1, 2004
Trade Secret 92-48

Dear Acting Secretary Brillling:

In accordance with 16NYCRR 270.57 and Case 95-G-1032, we are electronically filing the aforementioned statement.

The gas and pipeline factors, as shown on this statement, apply to the appropriate billings under the Service Classifications in P.S.C. No. 1-GAS.

In accordance with the trade secret status that you granted on April 9, 1990, we request that all information included herein be handled and filed in accordance with the confidentiality protection provisions of 16NYCRR 6.1-6.3.

Questions pertaining to this filing may be directed to Aaron Binder at (718) 403-2327. We request that you acknowledge receipt of this letter.

Respectfully submitted,

Enc.