

Attention:

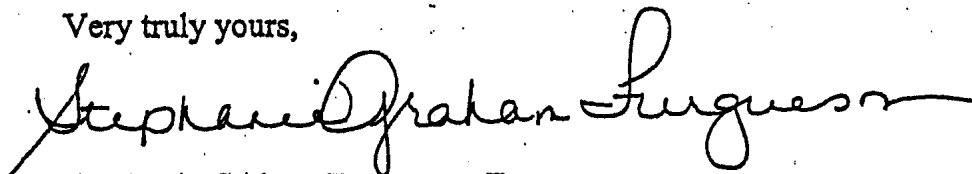
Dear Sir/Madam:

Reproduced below is a copy of New York State Direct Pay Permit No. 3471 authorizing us to pay use tax directly to the New York State Sales Tax Bureau on our purchases.

This permit should be kept in your files as authorization to exclude sales tax from invoices rendered to us.

You should be aware that KeySpan Corporation is currently doing business as "KeySpan Energy".

Very truly yours,



Stephanie Graham Fergusson, Esq.
Director, Tax Planning and Analysis

Notice to Vendor. You may not use this Direct Payment Permit to purchase materials or services exempt from sales tax.



New York State Department of Taxation and Finance – Audit Division
New York State and Local Sales and Use Tax

Direct Payment Permit

This permit constitutes authority to make direct payment of sales and use tax to the Department of Taxation and Finance in lieu of payment to the vendor.

This permit may be revoked for failure to comply with conditions under which it is issued, or for other reasons constituting misuse of the authority granted under the permit.

Key Span Corp.
175 East Old Country Rd.
Hicksville, NY 11801

Identification number	11-3431358
Permit number	DP 3471
Effective date	8/25/99


Authorizing signature