

Mail Stop 3561

July 21, 2006

By U.S. Mail

Robert B. Catell
Chairman and Chief Executive Officer
KeySpan Corporation
One MetroTech Center
Brooklyn, New York 11201

**Re: KeySpan Corporation
 Form 10-K for the year ended December 31, 2005
 Filed February 28, 2006
 File No. 1-14161**

Dear Mr. Catell:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Jim Allegretto
Senior Assistant Chief Accountant