



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0404

**Mail Stop 3561**

May 22, 2007

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, 2006**  
**Filed February 22, 2007**  
**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,

Michael Moran  
Branch Chief Accountant



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