

1254

STATEMENT UNDER OATH OF PRINCIPAL FINANCIAL OFFICER of
KEYSPAN CORPORATION REGARDING FACTS AND
CIRCUMSTANCES RELATING TO EXCHANGE ACT FILINGS

I, Gerald Luterman, state and attest that:

(1) To the best of my knowledge, based upon a review of the covered reports of KeySpan Corporation ("KeySpan"), and, except as corrected or supplemented in a subsequent covered report:

- (a) no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
- (b) no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed);

(2) I have reviewed the contents of this statement with KeySpan's Audit Committee;

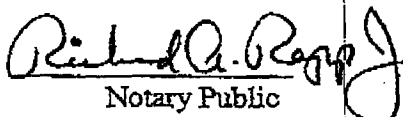
(3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":

- (a) The Annual Report on Form 10-K for the fiscal year ended December 31, 2001 of KeySpan filed with the Commission;
- (b) all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of KeySpan filed with the Commission subsequent to the filing of the Form 10-K identified above; and
- (c) any amendments to any of the foregoing.


Name: Gerald Luterman

Date: August 12, 2002

Subscribed and sworn to
before me this 12th day of
August 2002.


Notary Public

RICHARD A. RAFF, JR.
NOTARY PUBLIC, State of New York
No. 4805668
Qualified in Suffolk County
Commission Expires July 31, 2003

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