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February 27, 2002

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.
4 Irving Place
New York, NY 10003

Hon. Janet Deixler
Acting Secretary
Public Service Commission
State of New York
Three Empire State Plaza
Albany, NY 12223

Re: **Statement of Rate No. 40** for Service Classification No. 9; and
Statement of Rate No. 38 for Service Classification No. 12, (Rates 1 and 2)

Dear Secretary Deixler:

The enclosed Statements, issued by Consolidated Edison Company of New York, Inc., are transmitted for filing in compliance with the requirements of the Public Service Commission, State of New York. These Statement supersede Statement of Rate No. 39 for Service Classification No. 9 and Statement No. 37 for Service Classification No. 12 effective February 1, 2002.

Statement of Rate No. 40 for
Service Classification No. 9 to PSC No. 9 - Gas
Effective March 1, 2002

Statement of Rate No. 38 for
Service Classification No. 12 (Rates 1 and 2) to PSC No. 9 - Gas
Effective March 1, 2002

Very truly yours,

Joel H. Charkow
Director
Rate Engineering Department

Enclosure