

..DID: 19770

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May 28, 2002

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

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

**Re: Gas Cost Factor Statement and Monthly Rate Adjustment Statement
No. 2 Applicable to Service Classification Nos. 1, 2, 3, and 13**

Dear Secretary Deixler:

The enclosed statements, issued by Consolidated Edison Company of New York, Inc., is transmitted for filing in compliance with the Commission's order in Case Nos. 00-G-1456 and 97-G-1380, dated April 22, 2002.

Gas Cost Factor Statement No. 2
Effective June 1, 2002

Monthly Rate Adjustment Statement No. 2
Effective June 1, 2002

Very truly yours,

Joel H. Charkow
Director
Rate Engineering Department

Enclosures