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April 25, 2001

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: **Gas Adjustment Statement No. 27 Applicable to Service Classification
Nos. 1, 2, 3, and 13**

Dear Secretary Deixler:

The enclosed Statement, issued by Consolidated Edison Company of New York, Inc., is transmitted for filing in compliance with the requirements of the Public Service Commission, State of New York.

Gas Adjustment Statement No. 27 for
Service Classification Nos. 1, 2, 3
and 13 to PSC No. 9 - Gas
Effective May 1, 2001

Very truly yours,

Joel H. Charkow
Director
Rate Engineering Department

Received: 4/25/2001

Enclosure