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May 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. 28 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. 28 for Service Classification Nos. 1, 2, 3 and 13 to PSC No. 9 - Gas Effective June 1, 2001

Very truly yours,

Joel H. Charkow Director Rate Engineering Department Received: 5/25/2001

Enclosure