

October 23, 2008

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

Jaclyn A Brillling, Secretary  
New York State Public Service Commission  
Three Empire State Plaza  
Albany, NY 12223-1350

Re: Statement of Revenue Decoupling Mechanism Adjustment No. 2

Dear Secretary Brillling:

Consolidated Edison Company of New York, Inc. ("Con Edison" or "the Company") is filing today the Statement of Revenue Decoupling Mechanism Adjustment No. 2 effective November 1, 2008, replacing the Statement of Revenue Decoupling Mechanism Adjustment No. 1 effective June 1, 2008.

Statement of Revenue Decoupling Mechanism Adjustment No. 2  
for Service Classification Nos. 2, 3 and 9  
Effective November 1, 2008

Respectfully submitted,

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.

Christine Colletti  
Director  
Rate Engineering Department