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

May 16, 2007

Jaclyn A. Brilling Secretary New York State Public Service Commission Three Empire State Plaza Albany, N.Y. 12223-1350

RE: Revision to Statement of Percentage Increase in Rates and Charges for MTA Reconciliation

Dear Secretary Brilling:

Consolidated Edison Company of New York, Inc. ("Con Edison" or the "Company") is filing the following revision to the "Statement of Percentage Increase in Rates and Charges" separately stated on Con Edison's gas tariff:

GRT Statement No. 31 to PSC No. 9 - Gas

This statement is issued May 16, 2007 to become effective June 1, 2007.

Explanation of Filing

The Company's gas tariff provides that the revenues collected during the MTA surcharge billing year (April 2006 through March 2007) be compared with the MTA surcharge expense for the calendar year 2005. The gas tariff provides for the Company to make an MTA surcharge adjustment to reconcile for any under or over collection.

The revisions to the attached Statement of Percentage Increase in Rates and Charges reflect the annual reconciliation of MTA revenues and expenses, and will be in effect during June 2007. The revisions reflect an over collection of about \$183,000 for the Company's gas operations. Thus, for gas service, the reconciliation adjustment will be -0.6372% and -0.6218% for residential and non-residential delivery services, respectively.

In the Company' filing on March 15, 2007, to issue GRT Statement No. 30, the Company noted that since non-residential customers residing in certain municipalities in Westchester County are

not subject to any GRT taxes except for the MTA Surcharge, these customers' GRT rate would be negative, a condition which the Company's billing system is not prepared to handle, and that the Company will charge these non-residential customers at a rate of 0.0000%. The current over-collection exacerbates this negative condition for these customers. As a result, the Company's GRT rate for these customers will continue at a rate of 0.0000% on their delivery revenue. The Company will also continue to track the credit that these customers would have received and will defer that amount monthly until such time as there are charges available to offset these credits.

Respectfully submitted

Consolidated Edison Company of New York, Inc.

Christine Colletti Director Rate Engineering Department