

August 29, 2005

**CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.
4 Irving Place
New York, NY 1003**

Hon. Jaclyn A. Brillling
Secretary
State of New York
Public Service Commission
Three Empire State Plaza
Albany, NY 12223

**Re: Gas Cost Factor Statement No. 44 Applicable to Service Classification
Nos. 1, 2, 3, and 13 of P.S.C. No. 9 - Gas**

Dear Secretary Brillling:

As specified on Leaf No. 166.3 of the gas tariff of Consolidated Edison Company of New York, Inc. ("Con Edison"), a new Statement of Gas Cost Factor may be filed on one day's notice to become effective not more than five days after the effective date of the initial statement if the replacement of cost estimates in the initial statement with actual figures results in a change in the average costs of gas of more than five percent. Accordingly, Con Edison is transmitting the enclosed statement for filing with the Commission in accordance with its September 27, 2004 Order in Case 03-G-1671:

Gas Cost Factor Statement No. 44
Effective September 1, 2005

This Statement supersedes Gas Cost Factor Statement No. 43, which was issued on August 25, 2005, to become effective on September 1, 2005. No change has been made to Monthly Rate Adjustment Statement No. 42, which was filed on August 25, 2005, to become effective on September 1, 2005.

Respectfully submitted,

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.

Christine Colletti
Director
Rate Engineering Department