

April 25, 2005

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

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

Re:

**Gas Cost Factor Statement No. 39 and Monthly Rate Adjustment
Statement No. 38 Applicable to Service Classification Nos. 1, 2, 3, and 13**

Dear Secretary Brillling:

The enclosed statement, issued by Consolidated Edison Company of New York, Inc. is transmitted for filing in compliance with the Commission's order in Case No. 03-G-1671, dated September 27, 2004.

Gas Cost Factor Statement No. 39
Effective May 1, 2005

Monthly Rate Adjustment Statement No. 38
Effective May 1, 2005

Respectfully submitted,

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.

Christine Colletti
Director
Rate Engineering Department