

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

December 10, 2004

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

RE: Revision to Gross Receipts Tax

Dear Secretary Brillling:

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. 23 to PSC No. 9 - Gas

This statement is issued December 10, 2004, to become effective January 1, 2005.

Explanation of the Statement Changes

This statement reflects the reduced statutory tax rates effective January 1, 2005, pursuant to the Commission's December 21, 2000 Order authorizing utilities to file amendments and statements implementing tax law changes included in the New York State Budget for 2000-2001, which imposed on utilities different gross receipts tax rates for their commodity and delivery revenues. The statement also includes a tax rate reduction representing the reconciliation of 2003 State Income Tax expense, in compliance with the Provisions of Ordering Clauses 7 and 8 of the Commission's June 28, 2001 Order in Case 00-M-1556, and with the Commission's September 27, 2004 Order in Case 03-G-1671.

Respectfully submitted,

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.

Joel H. Charkow
Director
Rate Engineering Department