

May 24, 2004

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

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

Re:

**Gas Cost Factor Statement No. 27 and Monthly Rate Adjustment
Statement No. 26 Applicable to Service Classification Nos. 1, 2, 3, and 13**

Dear Secretary Brilling:

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 Nos. 00-G-1456 and 97-G-1380, dated April 22, 2002.

Gas Cost Factor Statement No. 27
Effective June 1, 2004

Monthly Rate Adjustment Statement No. 26
Effective June 1, 2004

Respectfully submitted,

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.

Joel H. Charkow
Director
Rate Engineering Department