

March 24, 2011

**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. 114 and Monthly Rate Adjustment  
Statement No. 110 Applicable to Service Classification Nos. 1, 2, 3, and 13**

Dear Secretary Brillling:

The enclosed statements, issued by Consolidated Edison Company of New York, Inc., are transmitted for filing in compliance with the requirements of the Public Service Commission, State of New York.

Gas Cost Factor Statement No. 114  
Effective April 1, 2011

Monthly Rate Adjustment Statement No. 110  
Effective April 1, 2011

Respectfully submitted,

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.

Christine Colletti  
Director  
Rate Engineering Department