

May 24, 2010

**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. 104 and Monthly Rate Adjustment
Statement No. 100 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. 104
Effective June 1, 2010

Monthly Rate Adjustment Statement No. 100
Effective June 1, 2010

Respectfully submitted,

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.

Christine Colletti
Director
Rate Engineering Department