



Consolidated Edison Company  
of New York, Inc.  
4 Irving Place  
New York NY 10003  
www.conEd.com

April 16, 2012

Honorable Jaclyn A. Brillong  
Secretary  
State of New York  
Public Service Commission  
Three Empire State Plaza  
Albany, New York 12223

Dear Secretary Brillong:

Consolidated Edison Company of New York, Inc. ("Con Edison" or "the Company") is submitting a revision to its Statement of Average Cost Per Trench Foot of Installed Underground Facilities ("ACUF Statement") to the Company's Schedule for Electricity, P.S.C. No. 10 – Electricity, applicable to its customers in the City of New York and the County of Westchester.

ACUF Statement No. 2 is issued to become effective on June 1, 2012.

Explanation of Statement Change

The Company is filing its annual update to the ACUF Statement in compliance with General Rule 5.5.3.6 of P.S.C. No. 10 - Electricity. General Rule 5.5.3.6 requires the Company to file each year the Company's average cost per foot of underground facilities based on the experienced average cost of underground line extensions for the 12 months ended December 31 of the previous year.

ACUF Statement No. 2 sets forth for each of Con Edison's customer service areas the average cost per trench foot used to determine customers' cost responsibility for line extensions made during the period June 1, 2012 through May 31, 2013, based on the Company's experience for the 12 months ended December 31, 2011.

Very truly yours,

/s/ Christine Colletti  
Director  
Rate Engineering