Received: 10/01/2004 Status: CANCELLED Effective Date: 10/01/2004

PSC NO: 9 GAS

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.

INITIAL EFFECTIVE DATE: October 1, 2004

LEAF: 167

REVISION: 5

SUPERSEDING REVISION: 3

STAMPS: Issued in compliance with order in Case 03-G-1671 dated September 27, 2004

GENERAL INFORMATION - Continued

VIII. Increase in Rates Applicable in Municipality Where Service is Supplied

The rates and charges under all Service Classifications, payable in the municipality where service is supplied, shall be increased to reflect the taxes imposed on the Company within such municipality pursuant to the following statutes:

- (1) New York Tax Law, Sections 186-a (Gross Receipts Tax), 209-B and 1201(a);
- (2) New York Tax Law 186-c;
- (3) General City Law Section 20-b; and
- (4) Village Law Section 5-530

Statement of Percentage Increase in Rates and Charges

The Statement of Percentage Increase in Rates and Charges ("Statement") sets forth the applicable percentage increase in rates and charges in effect for the various municipalities served by the Company. The Statement will reflect:

- (1) the currently effective rates under Sections 186-a and 186-c of the New York Tax Law;
- (2) a tax surcharge to recover the tax expense imposed by the Temporary Metropolitan Transportation Business Tax Surcharge under Tax Law Section 209-B;
- (3) the currently effective rates under the New York Tax Law Section 1201(a), General City Law Section 20-b and Village Law Section 5-530; and
- (4) a tax surcharge or credit to reconcile State Income Taxes due under New York Tax Law Section 209 that were collected through the separate percentage increase in rates and charges that was in effect prior to October 1, 2004

Separate percentage increases will be applied to commodity rates and charges, to delivery rates and charges, and to the Company's other charges, all as defined in this Section VIII. Separate percentage increases will be applicable to residential service and to non-residential service, as defined in this Section VIII.

- (A) Commodity rates and charges for applicable Service Classifications ("SC") shall include the following:
 - (1) The Gas Cost Factor, as set forth in Section VII (A) of the General Information Section of this Rate Schedule;
 - (2) The following charges and credits, as set forth in SC No. 9, SC No. 12, and/or SC No. 20 of this Rate Schedule:
 - (a) Balancing services and charges
 - (b) Imbalance charges
 - (c) Cashout charges and credits

(General Information - Continued on Leaf No. 167.1)

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