

PSC NO: 9 GAS
CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.
INITIAL EFFECTIVE DATE: December 21, 2003

LEAF: 169
REVISION: 5
SUPERSEDING REVISION: 4

GENERAL INFORMATION - Continued

State Income Tax

The delivery rates and charges under all Service Classifications ("SC") shall be adjusted by the application of a percentage to reflect the reconciliation of the State Income Taxes imposed on the Company under New York Tax Law Section 209 and reflected on the Statement of Percentage Increase in Rates and Charges ("Statement") prior to October 1, 2004. This additional surcharge or credit shall be reflected on a revised Statement filed with the Public Service Commission not less than fifteen days before the effective date of any change.

Definition of Residential and Non-Residential Service for the Application of the Percentage Increase in Rates and Charges

For purpose of applying the appropriate percentage increase in rates and charges, the term "residential service" will apply to firm customers taking service under SC Nos. 1, 2, 3, 9, and 13, and to off-peak firm customers taking service under SC Nos. 9 and 12, where 75 percent or more of the usage has been certified by the customer on Form TP-385 as for residential purposes. All other firm and off-peak firm customers are deemed to be taking non-residential service for the purpose of this Section VIII. To the extent the rates and charges applicable to interruptible customers taking service under SC Nos. 9 and 12 distinguish between residential and non-residential use, the appropriate percentage increase in rates and charges will be applied to the corresponding residential and non-residential rates and charges.

(General Information - Continued on Leaf No. 170)

Issued By: Joan S. Freilich, Executive Vice President & Chief Financial Officer, 4 Irving Place, New York, NY 10003

(Name of Officer, Title, Address)