

October 23, 2008

**CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.
4 Irving Place
New York, NY 10003**

Jaclyn A Brilling, Secretary
New York State Public Service Commission
Three Empire State Plaza
Albany, NY 12223-1350

Re: Statement of Revenue Decoupling Mechanism Adjustment No. 2

Dear Secretary Brilling:

Consolidated Edison Company of New York, Inc. ("Con Edison" or "the Company")
is filing today the Statement of Revenue Decoupling Mechanism Adjustment No. 2
effective November 1, 2008, replacing the Statement of Revenue Decoupling
Mechanism Adjustment No. 1 effective June 1, 2008.

Statement of Revenue Decoupling Mechanism Adjustment No. 2
for Service Classification Nos. 2, 3 and 9
Effective November 1, 2008

Respectfully submitted,

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.

Christine Colletti
Director
Rate Engineering Department