

May 24, 2005

**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. 40 and Monthly Rate Adjustment  
Statement No. 39 Applicable to Service Classification Nos. 1, 2, 3, and 13**

Dear Secretary Brillling:

The enclosed statement, issued by Consolidated Edison Company of New York, Inc. is transmitted for filing in compliance with the Commission's order in Case No. 03-G-1671, dated September 27, 2004.

Gas Cost Factor Statement No. 40  
Effective June 1, 2005

Monthly Rate Adjustment Statement No. 39  
Effective June 1, 2005

Respectfully submitted,

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.

Christine Colletti  
Director  
Rate Engineering Department