CONSOLIDATED EDISON COMPANY OF NEW YORK, INC. 4 Irving Place New York, N.Y. 10003

December 10, 2003

Jaclyn A. Brilling Acting Secretary New York State Public Service Commission Three Empire State Plaza Albany, N.Y. 12223-1350

RE: Revision to Gross Receipts Tax

Dear Acting Secretary Brilling:

Consolidated Edison Company of New York, Inc. ("Con Edison" or the "Company") is filing the following revision to the "Statement of Percentage Increase in Rates and Charges" separately stated on Con Edison's gas tariff:

GRT Statement No. 19 to PSC No. 9 - Gas

This statement is issued December 10, 2003, to become effective January 1, 2004.

Explanation of the Statement Changes

This statement reflects the reduced statutory tax rates effective January 1, 2004, pursuant to the Commission's December 21, 2000 Order authorizing utilities to file amendments and statements implementing tax law changes included in the New York State Budget for 2000-2001, which imposed on utilities different gross receipts tax rates for their commodity and delivery revenues.

Respectfully submitted,

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.

Joel, H. Charkow Director Rate Engineering Department