December 19, 2003

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC. 4 Irving Place New York, NY 1003

Hon. Jaclyn A. Brilling Acting Secretary Public Service Commission State of New York Three Empire State Plaza Albany, NY 12223

Re:

Gas Cost Factor Statement No. 22 Applicable to Service Classifaction Nos. 1, 2, 3, and 13

Dear Acting Secretary Brilling:

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 Nos. 00-G-1456 and 97-G-1380, dated April 22, 2002. The Gas Cost Factor Statement No. 22 supersedes Statement No. 21 also effective January 1, 2004. The gas cost factors were revised to reflect declining gas costs.

Gas Cost Factor Statement No. 22 Effective January 1, 2004

Respectfully submitted,

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.

Joel H. Charkow Director Rate Engineering Department