

May 24, 2004

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

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

Re:

**Gas Cost Factor Statement No. 27 and Monthly Rate Adjustment  
Statement No. 26 Applicable to Service Classification Nos. 1, 2, 3, and 13**

Dear 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.

Gas Cost Factor Statement No. 27  
Effective June 1, 2004

Monthly Rate Adjustment Statement No. 26  
Effective June 1, 2004

Respectfully submitted,

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.

Joel H. Charkow  
Director  
Rate Engineering Department