

January 27, 2006

**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. 51 and Monthly Rate Adjustment
Statement No. 47 Applicable to Service Classification Nos. 1, 2, 3, and 13**

Dear Secretary Brillling:

The enclosed statements, issued by Consolidated Edison Company of New York, Inc., are 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. 51
Effective February 1, 2006

Monthly Rate Adjustment Statement No. 47
Effective February 1, 2006

Respectfully submitted,

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.

Christine Colletti
Director
Rate Engineering Department