

December 23, 2005

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

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

Re:

**Gas Cost Factor Statement No. 50 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 No. 03-G-1671, dated September 27, 2004. The Gas Cost Factor Statement No. 50 supersedes Statement No. 49 also effective January 1, 2006. The gas cost factors were revised to reflect declining gas costs.

Gas Cost Factor Statement No. 50
Effective January 1, 2006

Respectfully submitted,

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.

Christine Colletti
Director
Rate Engineering Department