

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

December 15, 2005

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

RE: Revision to Statement of Percentage Increase in Rates and Charges
Applicable to P.S.C. No. 9 - Gas

Dear Secretary Brillling:

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

GRT Statement No. 26 to PSC No. 9 - Gas

This statement is issued December 15, 2005 to become effective January 1, 2006.

Explanation of Filing

In accordance with a July 19, 2005 memorandum from Charles Dickson, Director of the Office of Accounting and Finance for the New York Public Service Commission, the Company is authorized to refund \$1,732,321 of net cumulative over collected SIT through September 30, 2004. Such over collection is to be refunded within the 12-month period ending on December 31, 2006. Accordingly, the SIT refund will flow back through the separate percentage tax factor applied to the rates and charges applicable to Service Classification Nos. ("SC") 1,2 3 and 13 firm customers, SC 12 interruptible and off-peak firm customers, and corresponding SC 9 transportation customers.

As provided under the Company's Gas Tariffs, tax expense imposed by the Temporary Metropolitan Transportation Business Tax Surcharge ("MTA") under Tax Law Sections

209-b and 186-c is to be recovered through a surcharge to the Increase in Rates and Charges. The revisions being filed today to the Statement of Percentage Increase in Rates and Charges (“Statement”) reflect recovery of \$1,047,143 related to the MTA surcharge on 2004 State Income Tax expenses, including a final reconciliation of the MTA surcharge on 2003 State Income Tax expenses, and will be recovered over the 12-month period ending on December 31, 2006. Pursuant to the Company’s tariffs, this Statement is being filed on not less than 15 days’ notice.

Respectfully submitted

Consolidated Edison Company, Inc.

Christine Colletti

Director
Rate Engineering Department