



Consolidated Edison Company
of New York, Inc.
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May 12, 2011

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 for MTA Tax Reconciliation

Dear Secretary Brillling:

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

GRT Statement No. 39 to PSC No. 9 - Gas
Effective June 2, 2011

Explanation of Filing

The Company's gas tariff provides that the revenues collected during the MTA surcharge billing year (April 2010 through March 2011) be compared with the MTA surcharge expense for the calendar year 2009. The gas tariff provides for the Company to make an MTA surcharge adjustment to reconcile for any under- or over-collection.

The revisions to the attached Statement of Percentage Increase in Rates and Charges reflect the annual reconciliation of MTA revenues and expenses, and will be in effect during June 2011. The revisions reflect an over-collection of about \$692,000 for the Company's gas operations. Thus, for gas service, the reconciliation adjustment for New York City will be -1.6487% and -0.8631% for residential and non-residential delivery services, respectively. The reconciliation adjustments in the various Westchester municipalities, for residential and non-residential delivery service, vary due to the impact of local levies on the computation of the effective tax factors in the gas statement.

Respectfully submitted

Consolidated Edison Company of New York, Inc.

/S/ Christine Colletti
Director
Rate Engineering Department