



Consolidated Edison Company
of New York, Inc.
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New York NY 10003
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March 16, 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 Surcharge

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 on Con Edison's gas tariff:

GRT Statement No. 38 to PSC No. 9 - Gas

This statement is issued March 16, 2011, to become effective April 1, 2011.

Explanation of the Statement Changes

This filing is in accordance with the Company's gas tariff which requires the Company to recover the tax expense imposed by the Temporary Metropolitan Transit Authority Business Tax Surcharge ("MTA Surcharge") pursuant to New York State Law Section 209-b and 186-c.

Respectfully submitted,

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC

Christine Colletti
Director
Rate Engineering Department