



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0404

**Mail Stop 3561**

January 8, 2008

By U.S. Mail

Mr. Robert Hoglund  
Chief Financial Officer  
Consolidated Edison, Inc.  
4 Irving Place  
New York, NY 10003

**Re: Consolidated Edison, Inc.  
Form 10-K for the year ended December 31, 2006  
Filed February 21, 2007  
File No. 1-14514**

Dear Mr. Hoglund:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Jim Allegretto  
Senior Assistant Chief Accountant