



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

DIVISION OF  
CORPORATION FINANCE

June 26, 2018

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

**Re: Consolidated Edison, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2017  
Filed February 15, 2018  
File No. 1-14514**

Dear Mr. Hoglund:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ William H. Thompson

William H. Thompson  
Accounting Branch Chief  
Office of Consumer Products

cc: Robert Muccilo, Vice President and Controller