January 25, 2021

Robert Hoglund Senior Vice President and 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, 2019

Filed February 20,

2020

File No. 001-14514

Dear Mr. Hoglund :

 $\label{thm:completed} \mbox{We have completed our review of your filing. We remind you that the company and its}$

management are responsible for the accuracy and adequacy of their disclosures, notwithstanding

any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance

Office of Energy & Transportation

cc: Joseph Miller