December 3, 2007

## CORRESPONDENCE

By EDGAR and Airborne Express Securities and Exchange Commission 100 F Street, N.E. Washington, D.C. 20549-3010 Attention: Mr. Jim Allegretto

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

Mr. Allegretto:

We have received a letter from the Commission's Division of Corporation Finance containing a comment to the above-referenced filing. As discussed, Consolidated Edison, Inc. will respond to the comment by December 14, 2007.

Sincerely,

/s/ Edward J. Rasmussen Edward J. Rasmussen Vice President and Controller