

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

September 15, 2011

Via E-mail
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, 2010

Filed February 22, 2011

Form 10-Q for the Fiscal Quarter Ended June 30, 2011

Filed August 5, 2011

Form 10-Q for the Fiscal Quarter Ended March 31, 2011

Filed May 5, 2011

Definitive Proxy Statement on Schedule 14A

Filed April 8, 2011 File No. 001-14514

Dear Mr. Hoglund:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Andrew D. Mew

Andrew D. Mew Accounting Branch Chief