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June 19, 2007

VIA E-MAIL SERVICE

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Re: Case 06-G-1332 – Proceeding on Motion of the
Commission as to the Rates, Charges, Rules and Regulations of
Consolidated Edison Company of New York, Inc. for Gas Service

Dear Secretary Brillling:

Enclosed please find for filing the original and five copies of the Department of Public Service Staff Statement in Support of the Joint Proposal that was filed in the above-referenced case.

A copy of the Statement in Support has been hand-delivered to Judge Stockholm and electronically served upon everyone on the service list for this case.

Sincerely yours,

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STATE OF NEW YORK
PUBLIC SERVICE COMMISSION

CASE 06-G-1332 - Proceeding on Motion of the Commission as to the Rates, Charges,
Rules and Regulations of Consolidated Edison Company of New
York, Inc. for Gas Service

NEW YORK STATE DEPARTMENT OF
PUBLIC SERVICE STAFF
STATEMENT IN SUPPORT
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STATE OF NEW YORK
PUBLIC SERVICE COMMISSION

CASE 06-G-1332 - Proceeding on Motion of the Commission as to the Rates, Charges,
Rules and Regulations of Consolidated Edison Company of New
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NEW YORK STATE DEPARTMENT OF
PUBLIC SERVICE STAFF
STATEMENT IN SUPPORT
OF THE JOINT PROPOSAL

INTRODUCTION

On November 2, 2006, Con Edison Company of New York, Inc. (“Con Edison” or the “Company”) filed tariff leaves, testimony and exhibits in support its request to increase gas rates to produce about \$196.7 million or 10.7% of additional revenues for the rate year ending September 30, 2008.¹ Consolidated Edison’s current gas rate plan expires on September 30, 2007.²

The Commission instituted the above-captioned proceeding to examine the Rate Filing and suspended the effective date of the tariff leaves through September 30, 2007.³ Pursuant to State Administrative Procedure Act §202(1), a Notice of Proposed Rulemaking was published in the State Register on March 14, 2007.

¹ The average delivery rate increase under the Company’s filing would be approximately 34%.

² Cases 03-G-1671 and 03-S-1672, Consolidated Edison Company of New York, Inc. – Gas and Steam Rates, Order Adopting the Terms of a Joint Proposal (issued September 27, 2004). The gas rate plan is referred to herein as the “2004 Gas Rate Plan”.

³ Case 06-G-1332, Consolidated Edison Company of New York, Inc. – Gas Rates, Order Suspending Rate Filing (issued November 15, 2006) and Untitled Order (issued March 23, 2007).

PROCEDURAL HISTORY

Staff and other parties commenced the discovery process in November of 2006. A Procedural Ruling issued in February 2007, established a case schedule that required Staff and intervenors to file their responsive testimony and exhibits by March 16, 2007, all parties to file rebuttal testimony by March 30, 2007, and stated that an evidentiary hearing in this case would commence April 16, 2007.⁴

Consistent with that ruling, Staff and intervenors filed direct testimony on March 16, 2007. Shortly thereafter, the parties commenced settlement negotiations.⁵ Settlement conferences were conducted during March, April, May and June of 2007. Virtually all of the active parties to this case participated in some or all of the conferences. In light of the parties April report to the Administrative Law Judge (ALJ) that substantial progress towards a resolution of the disputed issues had been made and that a postponement of the evidentiary hearing would be warranted, the ALJ rescheduled the hearing for July 10, 2007.

On June 4, 2007, a Joint Proposal was filed with the Commission's Secretary which details the terms and conditions of the parties' agreement.⁶ The Joint Proposal signatories include Con Edison, Staff of the Department of Public Service ("Staff"), the City of New York (the "City"), Consumer Power Advocates ("CPA"), New York Energy Consumers Council, Inc. ("NYECC"), Small Customer Market Coalition, Pace Law School Energy Project ("Pace"),

⁴ Case 06-G-1332, supra, Procedural Ruling (issued February 8, 2007).

⁵ Con Edison notified all parties and the Secretary of the Commission of the pending settlement negotiations by letter dated March 7, 2007, updated on March 14, 2007, as required by 16 NYRCC §3.9(a).

⁶ Some parties have not executed the Joint Proposal, but have indicated that they will not oppose it. Other parties stated that they might have limited opposition to specific provisions of the Joint Proposal.

Association for Energy Affordability, Inc. (“AEA”), and the New York State Energy Research and Development Authority (“NYSERDA”).

This Statement in Support represents the basis and rationale for Staff’s agreement with the Joint Proposal and recommendation that the Commission adopt the Joint Proposal’s terms and conditions.

JOINT PROPOSAL OVERVIEW

The Joint Proposal memorializes a three-year rate plan (Rate Plan) which limits the Company’s overall base revenue increase over the three rate years to \$142.8 million⁷; \$67.4 million increase for Rate Year (RY) 1 (October 1, 2007 through September 30, 2008); \$32.7 million increase for RY 2 (October 1, 2008 through September 30, 2009) and \$42.7 million increase for RY 3 (October 1, 2009 through September 30, 2010) (Joint Proposal, Sections A and B.1). The principal drivers that support the rate increases include pensions and other post-employment benefit (OPEB) costs, labor expenses, gas plant additions designed to enhance reliability, manufactured gas plant (MGP) remediation costs, depreciation expenses, and the revenue deficiency caused by the expiration of accounting credits used to offset additional rate increases in the last case.⁸

The Joint Proposal fixes base rates for each of the three years of the Rate Plan and includes a number of salient features which provide a comprehensive and equitable resolution to all major issues presented in the case. For example, the parties crafted, in compliance with the

⁷ The increase does not include an approximate \$17 million directly related to gas commodity costs previously recovered in base delivery rates. In addition, the Joint Proposal contemplates surcharge recovery of energy efficiency program costs.

⁸ Cases 03-G-1671 and 03-S-1672, supra.

Commission's April Revenue Decoupling Mechanism (RDM) Order,⁹ an RDM for implementation in RY 1; a collaborative will be formed to consider whether the RDM should be modified for RYs 2 and 3 (Joint Proposal, Section B.8). The Joint Proposal's earnings sharing provision (Section C) will enable Con Edison to retain a portion of any excess earnings achieved, as well as require it to write down a portion (up to 50%) of pension/OPEB and other expense deferrals once the earnings sharing threshold is exceeded (Section D.13). The RDM also eliminates any disincentive that the Company might have to avoid implementation of a gas efficiency program (Joint Proposal, Section F.1).

To enhance system reliability, Con Edison will undertake a gas main replacement program which requires it to remove from service at least 120 miles of leak-prone gas main; should it fail to fulfill its obligation, the Company will be subject to a negative rate adjustment of up to \$2.88 million (Joint Proposal, Section F.7.vi). Moreover, the Joint Proposal provides for incentives and targets designed to maintain and enhance customer service and gas system safety reliability.

STANDARD OF REVIEW

For the terms of a Joint Proposal to satisfy the Commission's standards for adoption, they must be just and reasonable and in the public interest.¹⁰ Determining whether the public interest is met requires consideration of the following:

⁹ Cases 03-E-0640 and 06-G-0746, Proceedings Re: Delivery Rate Disincentives, Order Requiring Proposals for Revenue Decoupling Mechanisms (issued April 20, 2007) ("RDM Order").

¹⁰ Cases 90-M-0225 and 92-M-0138, Opinion, Order and Resolution Adopting Settlement Procedures and Guidelines, Opinion No. 92-2 (Settlement Guidelines) (issued March 24, 1992).

- the settlement's consistency with law and the regulatory, economic, social and environmental policies of the Commission and the State;
- whether the settlement compares favorably with the reasonable range of results that a fully litigated case might yield;
- whether the settlement strikes a fair balance among the interest of the ratepayers and investors and the long-term soundness in the utility; and
- whether there exists a rational basis for the settlement.

Additional weight is given to settlements that are entered into by normally adversarial parties. Finally, a review of the parties' agreement includes an assessment of the completeness of the record.¹¹

The Joint Proposal entered into in resolution of this case clearly satisfies the Commission's Settlement Guidelines. First, it is the product of negotiations by a large number of typically and historically adversarial parties, whose collective efforts in the negotiations resolved the many difficult issues presented in the case. As a result of those efforts, almost all of the parties involved in the negotiation process expressed their agreement with the Joint Proposal's terms and signed on, or, have stated they would not oppose the Joint Proposal. The rate allowances and the various target levels agreed to by the parties either demonstrate compromises by the parties from their pre-filed testimonial positions or the acceptance of a party's pre-filed position. The stipulated Rate Plan also offers ratepayers an additional three years of rate certainty protection over the pre-existing rate plan,¹² allowing the Company the

¹¹ Id. at 30.

¹² Cases 03-G-1671 and 03-S-1672, supra.

ability to engage in long term planning in light of the revenue stream assurance. Con Edison avoids the need to file a rate case for at least the next couple of years. The Joint Proposal establishes higher infrastructure construction levels, reliability and customer service thresholds than the current rate plan to ensure that safe and adequate service is maintained; and, consistent with the Commission's current goals, incorporates programs and processes for implementation of an RDM and gas efficiency program.¹³

The parties to this case have had ample opportunity to review and evaluate the Company's Rate Filing. Staff, alone, conducted extensive informal and formal discovery, issuing more than 300 formal interrogatories.

The 12 appendices attached to the Joint Proposal not only further illustrate the comprehensiveness of the parties' agreement, they support the adequacy of the record in this case.

ELEMENTS OF THE JOINT PROPOSAL

A. Gas Rates and Revenue Levels

1. Gas Sales Forecast and Rate Changes

Con Edison's filed testimony forecasted a total firm delivery volume of 107,603 thousand dekatherms (Mdt) and a base revenue of \$563,476,000 for RY 1 (i.e., October 1, 2007 – September 30, 2008). Staff's filed testimony forecasted a total firm delivery volume of 114,712 Mdt and a base revenue of \$591,462,356 for the first rate year, increased primarily from an adjustment which captures the New York City Housing Authority's (NYCHA) move from interruptible to firm service. The Joint Proposal is based on a forecast of a total firm delivery

¹³ Cases 03-E-0640 and 06-G-0746, supra.

volume of 114,849 Mdt and a base revenue of \$587,770,000 for the first rate year. (See Joint Proposal, Appendix D – Table 1).

The sales forecast and associated base revenue specified in the Joint Proposal is similar to Staff's pre-filed testimony, adjusted for known changes, and is reasonable for several reasons. First, Staff's "through the blocks" approach for pricing out the sales forecast is consistent with how the Company bills and collects revenues from its customers. Second, Staff's sales forecast was developed using data that included the NYCHA's migration from interruptible to firm service in the first rate year. When the forecast is adjusted to include the NYCHA's firm load, and properly priced out, the total base revenues are adjusted to \$587,770,000.

For the second and third rate years, Con Edison projected approximately \$3.8 million and \$2.9 million in base revenue growth, respectively. The Joint Proposal reflects approximately \$6.6 million in base revenue growth for both the second and third rate years, which is consistent with Staff's aggressive forecast.

The rate increases in the second and third year are driven primarily by incremental increases in rate base. Appendix H of the Joint Proposal shows that approximately \$194 million of net plant will be added each year. This additional plant earns a return (which leads to higher income taxes), increases property taxes, and increases depreciation and amortization expenses. The costs for these items (shown on page 4 of Appendix A of the Joint Proposal) are \$33.9 million in RY 2 and \$37.5 million in RY 3. Given the need for such plant additions to allow the Company to continue to provide safe and reliable service, including the replacement of 120 miles of leak-prone gas main, the rate increase in RY 2 and RY 3 are reasonable.

2. Rate Design

Consistent with Commission policy,¹⁴ gas delivery rates have been designed to implement the revenue requirement with fully unbundled rates for natural gas delivery, natural gas supply, and billing and payment processing services using billing determinants for each of the three rate years. Designing rates is a complex task due to the varying effects of the minimum charge and block rates among the different service classifications (SCs). The design described in Appendix D and Section B.3 of the Joint Proposal properly addresses these complexities and maintains the adjustments in rates for the first year based on the Embedded Cost of Service Study (ECOS) and Unbundled Cost Components presented in the Company's filed testimony.

The Joint Proposal provides for the equitable allocation of increased revenue requirement premised upon the cost of service principles and tempered to mitigate customer impacts (Joint Proposal, Appendix D). The rate design is essentially the same as that contained in Con Edison's and Staff's filed testimony, but incorporates Staff's proposal for use of rate year billing determinants and specific rate design approaches for competitive charges and the Consumer Protection Board's (CPB) proposal to limit the change in the minimum customer charge for residential heating class to \$15.38. The Company had proposed an increase in the minimum customer charge from \$12.38 to \$20.00 for the residential heating class in its filing.

Pursuant to the terms of the Joint Proposal, delivery rates will increase 6.96% on average for the first rate year. Within the service classes revenues have been realigned to more closely reflect the results of the ECOS.¹⁵ The increase will be 11.19% for residential non-heating, 6.03% for commercial non-heating, 5.17% for commercial heating, and 6.12%

¹⁴ Case 00-M-0504, Proceeding on Motion of the Commission – Unbundling Track, Statement of Policy on Unbundling and Order Directing Tariff Filings (issued August 25, 2004).

¹⁵ A comparison of bills calculated at current rates versus proposed rates is presented in Appendix II.

residential heating. Delivery rates for all residential and commercial customers will increase 4.91% in the second rate year and 5.98% in the third rate year. Due to the full unbundling of competitive services and charges proportional to commodity prices, transportation customers will be charged an additional amount estimated at 0.44% of gas costs and full service customers will be charged an estimated 4.41% of gas costs over the three years of the rate plan.

3. Non-Firm Revenues

Staff's filed testimony proposed a continuation of the current sharing formula for non-firm revenues, with the Company annually retaining 100% of the first \$35 million in non-firm revenues which are imputed in base rates, 20% of the next \$15 million, 25% of the next \$20 million, and 10% of non-firm revenues above \$70 million. However, Staff recommended that the non-firm revenues eligible for the sharing formula be reduced by excluding revenues from capacity release to marketers, balancing charges, and demand charges from Winter Bundled Sales Service (WBSS).

The Joint Proposal's treatment of non-firm revenues demonstrates significant concessions by Con Edison from its pre-filed testimony position (Section B.4). For example, the Joint Proposal excludes revenues from capacity release to marketers and demand charges from the WBSS as non-firm revenues. The Joint Proposal imputes \$35 million into base rates, with the Company retaining 100% of the first \$35 million, 20% of the next \$15 million, and 25% of all non-firm revenues above \$50 million. If non-firm revenues are less than \$35 million annually, the Company may defer any shortfall for future recovery. The potential deferral of the shortfall is in recognition of the decreased potential in non-firm revenues achieving the \$35 million level.

With the exclusion of revenues from capacity release to marketers and demand charges from the WBBS, potential non-firm revenues in the sharing formula have been reduced by approximately \$35 million. Those revenues will be returned 100% to customers through the Gas Supply Charge versus 80% at the current sharing formula.

Staff forecasts the remaining annual non-firm revenues to be approximately \$45 million. The extension of the 25% Company share to all non-firm revenues above \$50 million provides the Company with a greater incentive to achieve higher non-firm revenues, the benefits of which both the Company and its ratepayers will share. The revised sharing formula balances the greater risk to the Company from the reduced eligible revenues for sharing and provides greater incentive to generate more revenues from those eligible revenues.

4. Depreciation

Staff's filed testimony recommended continuation of the depreciation rates adopted in Case 03-G-1671 and discontinuation of the current method of accelerated depreciation for new interruptible plant. The Joint Proposal is consistent with Staff's recommendations.

5. Factor of Adjustment Ratio

The Company's pre-filed testimony did not address the lost and unaccounted for (LAUF) mechanism. Consistent with Commission practice of establishing a LAUF mechanism for each gas utility, Staff recommended, for a one year rate case, a LAUF mechanism that reflects Con Edison's average line loss experience for the three years ending August 2006. Staff

proposed that the 1% exposure band and \$6.25 million line loss incentive benefit or penalty band be eliminated.¹⁶

Section B.5 of the Joint Proposal continues Con Edison's current LAUF mechanism, which is based on a rolling three-year average. The Joint Proposal continues to limit Con Edison's gain or loss to +/- 1%, and eliminated the \$6.25 million incentive cap. The LAUF mechanism provides a fair and reasonable incentive for Con Edison to minimize gas losses.

6. Uncollectibles

Con Edison's pre-filed testimony proposed an uncollectible rate of 0.54%. Staff's pre-filed testimony recommended different uncollectible rates on commodity charges for residential and non-residential classes based on actual experience. The Joint Proposal (Section B.6) sets forth those rates, which are consistent with both Staff's recommendation for the differing uncollectible rate by class and the Company's filed testimony for an overall rate of 0.54%.

7. Storage Gas Carrying Costs

Staff's filed testimony recommended that the carrying costs on storage gas be calculated based upon the Company's actual storage gas inventory balances, with a carrying cost lower than the Company's overall cost of capital to reflect the elimination of risk to the Company provided by the use of actual inventory valuation. Staff recommended that the Other Customer Capital Rate (5.4% in 2007) be used to determine the carrying cost, but the Company argued that

¹⁶ As part of the Commission approved Joint Proposal in Case 03-G-1671, the LAUF factor was based on a rolling three-year average; however, if the calculation varied by more than plus or minus 0.5% from the factor in effect, the line loss factor would not change, resulting in a 1% band around the LAUF factor in effect. If the actual three year average loss calculation falls outside of the band, the LAUF factor in effect would not change. The Joint Proposal also capped the line loss incentive benefit or penalty at \$6.25 million for any rate year because of concerns of high gas costs.

it stated overstated the risk reduction. The stipulated 8.6% carrying charge rate contemplated in the Joint Proposal is below the Company's overall cost of capital and is consistent with Staff's pre-filed position that the use of actual inventory balances reduces the level of risk to the Company. In addition, the reconciliation affords customers the opportunity to pay less for such storage should gas costs retreat from their historically high levels.

8. Revenue Decoupling Mechanism

In its RDM Order, the Commission directed utilities, including Con Edison, to include in rate cases, proposals for true-up based delivery service RDMs.¹⁷ Con Edison provided its vision of a rate decoupling mechanism in its pre-filed testimony. The goal of RDM design is to remove disincentives to the Company to promote and implement gas efficiency and gas conservation programs. The RDM set forth in the Joint Proposal (Section B.8) is based on a revenue per customer basis for the three main SCs for which the gas efficiency program is expected to reduce gas consumption; commercial heating, non-commercial heating, and residential heating (both multi-family dwellings (5 or more units per dwelling) and one to four units). The revenue per customer factors, set forth in Appendix L of the Joint Proposal, were calculated from the billing determinants and rates set forth in Appendix D of the Joint Proposal.

The use of revenue per customer permits the Company to benefit from additional growth in customers beyond forecasted growth as well as protects customers from lower than projected growth, while at the same time achieving the goal of decoupling reduced usage per customer from Company revenues. The Company can proceed with the gas efficiency program assured that it will be reimbursed the delivery revenue lost to reduced usage while the customer receives the commodity cost savings from that reduced usage.

¹⁷ RDM Order, pp.16-17.

B. Computation and Disposition of Earnings

1. Cost of Capital

The Joint Proposal's revenue requirement reflects a 7.63% cost of capital, including a 48.0% equity ratio and a 9.7% fallout return on equity (ROE) (Joint Proposal, Appendix A). The Company's filed testimony proposed an 8.66% cost of capital based on a 48.33 % equity ratio and an 11.6% ROE. In contrast, Staff proposed a 7.16% cost of capital, based on a 47.04% equity ratio and an 8.8% ROE, as being more appropriate for Con Edison. The 7.63% cost of capital contained in the Joint Proposal is a reasonable outcome given the Company's recent issuance of common stock, the multi-year term of the rate plan, and the current interest rate environment.

In addition, since Con Edison filed its testimony, it has subsequently decreased the amount of debt it expects to issue prospectively. Such an adjustment would decrease the debt ratio of the Company and increase its equity ratio. Thus, the 48.0% equity ratio agreed to for the term of the Rate Plan is in harmony with the approach Staff took in its filed testimony.

2. Return on Equity

The Rate Plan's fallout ROE is 9.7%, 90 basis points higher than that found in Staff's prefiled testimony position and 190 basis points lower than that in the Company's prefiled position. The fallout ROE of 9.7% is fair and reasonable given that Staff's ROE was predicated on a one-year litigated case. Additionally, the fallout ROE reflects the risks inherent in the Joint Proposal. Among those risks inherent in this multi-year rate setting format is that the cost of capital, which has been set at 7.63% for the entirety of the rate plan, does not increase appreciably during that time. Of note, the benchmark treasury bond rate has increased by over 40 basis points from the date Staff filed its testimony to the date the Joint Proposal was filed,

thus increasing the prospect that the Company could incur higher borrowing costs that would not be reflected until rates are reset.

A modest premium is typically added to the allowed ROE in multi-year rate plans to account for a utility's risk that much of its non-commodity operation and maintenance (O&M) expenses, such as labor costs and health care costs, will increase faster than is expected over the term of the Rate Plan. Such a premium is reasonable given that these risks will be borne by the Company's shareholders. The level of revenues available to Con Edison under the Rate Plan is largely capped, with the exception of several deferrals discussed below. In addition, the projected sales forecast levels in RY 2 and RY 3 are very aggressive.

The ROE agreed to in this case is similar to those in other rate plans recently approved by the Commission. For example, the Central Hudson Gas and Electric Corporation's electric and gas rate plans contain a fallout ROE of 9.6%, and Con Edison's steam rate plan and Orange & Rockland's gas rate plan both contain a fallout ROE of 9.8%.¹⁸

3. Earnings Sharing Mechanism

Section C of the Joint Proposal contains an earnings sharing mechanism that allows the Company and its customers to share equally earnings above a 10.7% ROE threshold (10.9% in RY 1, as described in Section F.1.a). This will be an annual calculation, the methodology for which is fully described in the Joint Proposal, Section C. The equity ratio used in the earnings sharing mechanism will be limited to the lower of the Company's reported equity or 50%. This assures that if Consolidated Edison, Inc. (CEI), Con Edison's parent company,

¹⁸ Cases 05-E-0934 and 05-G-0935, Central Hudson Gas and Electric Corporation – Electric and Gas Rates, Order Establishing Rate Plan (issued July 24, 2006), Case 05-S-1376, Consolidated Edison Company of New York, Inc. – Steam Rates, Order Determining Revenue Requirement and Rate Design (issued September 22, 2006), and Case 05-G-1494, Orange and Rockland Utilities, Inc. – Gas Rates, Order Establishing Rates and Terms of a Three-Year Rate Plan (issued October 20, 2006).

issues debt which is then treated by Con Edison as equity, the intent of the earnings sharing mechanism will not be thwarted.

The use of actual equity ratios (assuming they are below 50%) acts as an incentive to the Company to keep its equity level close to what was forecast in the Rate Plan and to not decrease it substantially, which would have negative consequences for CEI's bond rating. Staff's filed testimony for a one-year rate case appropriately did not include an earnings sharing mechanism. The earnings sharing mechanism provided in the Joint Proposal is an important part of any multi-year rate plan. It provides Con Edison with a strong incentive to minimize costs and improve efficiencies, while allowing the Company's customers to share in any savings produced by these efforts. And, if the Company exceeds expectations of financial performance contemplated in the Rate Plan, the sharing mechanism ensures that customers receive a fair share of the benefits associated with that performance while preventing the Company from receiving an inappropriately large return. Further, the mechanism could result in the Company having lower-than-forecast expenses at the end of the Rate Plan and when rates are reset.

The earnings sharing threshold of 10.7% is 100 basis points above the fallout ROE of 9.7% and more than 100 basis points lower than the earnings sharing threshold in the existing Rate Plan.¹⁹ The size of this deadband is tighter than that contained in the existing Rate Plan.

C. Reconciliations and Deferrals

Section D of the Joint Proposal lists the cost categories that will be reconciled annually and for which Con Edison may use deferral accounting to account for differences between actual costs and levels provided for in the Rate Plan. These costs are: Property Taxes,

¹⁹ Earnings sharing under the existing Rate Plan begins above 11.75% ROE.

Interference Expenses (other than Company labor), Capital Program Expenditures, Pension/OPEB expenses, Gas Transmission Main Maintenance Program, Research and Development, Environmental Remediation Costs, Pipeline Integrity Costs – New York Facilities Charges, Distribution Integrity and Gas Inspections, 263A Deferred Taxes, and Transition Adjustment for Competitive Services. As described below, each of these costs will be reconciled based on the levels delineated in Joint Proposal Appendices G and H.

1. Property Taxes

Property taxes will be reconciled to the level provided in the Rate Plan, with 90% of the variation being deferred and recovered from or credited to customers (Joint Proposal Section D.1). Leaving the Company at risk for 10% of such costs will provide Con Edison with additional incentive to keep its property tax costs, which are a significant portion of its overall expenses, under control. Any property tax refunds, including credits against tax payments, received by the Company as a result of its efforts will be shared on an 86% customer / 14% Company basis (Joint Proposal Section E.3). Incremental costs incurred by Con Edison to achieve the refunds or credits will be netted against the refunds/credits before the sharing factor is applied. Customers' share of any property tax refunds and or credits will be deferred for future disposition at the discretion of the Commission. The Company will continue to provide Staff with an annual showing of its efforts to reduce its property tax obligations. This treatment is consistent with what the Commission adopted in Con Edison's recent rate plans.

2. Interference Expenses (Other than Company Labor)

Reconciliation of interference expenses, exclusive of Company labor, has been included in Con Edison's gas rate plans for some time. The proposed Rate Plan allows for reconciliation of 90% of the variance from the expense level forecasted (Joint Proposal Section

D.3). Inclusion of this item in the reconciliation provision is appropriate in the context of a multi-year rate plan since these activities are largely beyond the Company's control. As with property taxes, the Con Edison remains at risk for 10% of this cost, providing it with sufficient incentive to monitor and control these expenses.

3. Capital Program Expenditures

The Joint Proposal balances parties' interests by establishing a method to reconcile capital expenditures up to those contemplated in the Company's filing, while addressing Staff's concern that the Company may not in fact realize its forecasted capital expenditures and associated net plant additions. Con Edison will defer the carrying costs, including depreciation, on the amount by which the Company's actual expenditures for capital programs (excluding capital interference work which is accounted for similarly) result in an average net plant that is more or less than the average plant included in rate base (target) up to the average plant cap, as presented in the Joint Proposal, Appendix H, for each of the three rate years.

The Joint Proposal also requires added reporting requirements currently not generally available. This will allow Staff and other active parties to this proceeding access to review aggregate actual capital expenditures related to the capital program targets, including reasons for excess variances from forecasted expenditures for the largest projects.

4. Pension/OPEBs

The Company will continue to reconcile its pension and OPEB costs per the Pension Policy Statement.²⁰

²⁰ Case 91-M-0890, Statement of Policy and Order Concerning the Accounting and Ratemaking Treatment for Pensions and Post Retirement Benefits other than Pensions (issued September 7, 1993).

5. Gas Transmission Main Maintenance Program

The Joint Proposal (Section D.5) notes that the Company will complete a technical study regarding the potential need for an O&M program involving the installation of welding sleeves over couplings on gas transmissions mains. The Company will confer with Gas Safety Staff upon the completion of the study, and should Staff concur with the need for the program, such costs will be allowed to be deferred for future recovery from customers. This provision, related to potential system impacts associated with the importation of non-domestic gas, affords the Company and customers assurances of continued system reliability coupled with responsible cost accountability.

6. Research and Development

A \$2.92 million target expenditure level was established in the Joint Proposal (Section D.6 and Appendix G) for Con Edison's internal gas research and development (R&D) program, exclusive of expenditures on Millennium Fund projects. If Con Edison's actual expenditures are more or less than the target, the Company will defer such amount for future recovery from, or credit to, customers (i.e., there is a 100% true-up). The deferral of actual expenditures above the target will be subject to a (a) cap of \$1.1 million above the target and (b) demonstration by the Company to Staff as to the nature and basis for such expenditures and Staff's concurrence that such expenditures are reasonable.

The \$2.92 million target expenditure level is a reasonable compromise, as it represents the midpoint of the \$4.02 million requested by the Company in its Rate Filing and the \$1.82 million recommended by Staff in pre-filed testimony, which is based on the Company's recent historic three-year average of expenditures (adjusted for inflation). The proposed expenditure will permit the Company to fund several new "trenchless technology" R&D projects

which could help with reliability of the gas system and reduce future O&M costs. The target plus cap will ensure that ratepayer expenditures cannot exceed the total amount set forth in Con Edison's \$4.02 million proposed program. Staff's review and approval of any monies spent above the target will provide verification that such expenditures were actually made and in the ratepayer interest.

7. Environmental Remediation

Environmental remediation costs will continue to be reconciled to the levels provided in the Rate Plan (Joint Proposal, Section D.7). Deferral of over or under recoveries will accrue carrying costs for the duration of the Rate Plan. The deferral balances reduced by accruals, insurance recoveries, associated reserves and deferred taxes will be subject to interest. Full reconciliation of these costs should eliminate any Company disincentive to clean up its environmental liabilities in a timely fashion.

8. Pipeline Integrity Costs – New York Facilities Charges

Section D.8 of the Joint Proposal allows \$1.845 million for Con Edison to comply with state and federal safety code requirements for integrity management on their portion of the New York Facilities System. Past operational history has proven that the New York Facilities System is a cost effective method of ensuring reliable gas delivery to all sections of the New York City metro area, including Westchester County. The New York Facilities System also offers operational flexibility, ensuring that any service delivery outages are minimized.

The Integrity Management process is a federal requirement²¹ for managing the operational integrity of the trunk line systems used to deliver natural gas to all of Con Edison's gas distribution areas. It is a pro-active approach to ensure reliable delivery of natural gas and

²¹ 49 C.F.R. § 192 (1970).

maintain high levels of public safety by the process of risk management. Staff has reviewed Con Edison's Integrity Management program and its implementation and found it in compliance with published federal and state standards. Staff supports Con Edison's monetary request as a reasonable level to maintain and/or improve this program.

9. Additional Reconciliation/Deferral Provisions

The Joint Proposal continues other specified reconciliations and/or deferral accounting provisions in the last case²² for the term of the Rate Plan and thereafter (Joint Proposal, Section D.12). Treatment of deferred World Trade Center (WTC) capital costs allocated to gas will be in accordance with the Commission's determination in Case 01-M-1958²³ and subject to interest at Con Edison's allowed pretax allowance for funds used during construction (AFUDC) rate of return. Any recovery of WTC costs received by the Company from governmental agencies and insurance carriers will be applied to reduce the deferred balance.

The reconciliation provisions are standard accounting practices for utilities in New York, with the exception of the provision related to WTC costs. Their inclusion is therefore reasonable. Requiring the Company to offset WTC costs with recovery from awards of funds from governmental agencies and insurance carriers is appropriate, because recovery of the costs related to that extraordinary and tragic event should be sought first from sources other than ratepayers.

²² Case 03-G-1671, supra.

²³ Consolidated Edison Company of New York, Inc. – Deferral Petition, Order on Treatment on Electric Interference Costs (issued January 30, 2004).

10. Limitation on Deferrals

The Joint Proposal limits Con Edison's ability to defer expenses as its earnings increase (Joint Proposal, Section D.13). Specifically, if the ROE is above 10.7% (or up to 10.9% in RY 1), the Company may only defer 50% of its eligible expenses related to property taxes, interference expenses, and pensions/OPEBs.

This provision of the Joint Proposal fairly balances customers' and Company's interests by substantially limiting deferral of costs for future recovery in rates when the Company is in an excess earnings position. Similar limitations on deferrals have been approved for Con Edison's other utility services as well as for other utilities.

D. Miscellaneous Programs

1. Gas Energy Efficiency Program

Staff's Gas Energy Efficiency Panel pre-filed testimony explained that increased energy efficiency in the gas sector is capable of providing numerous benefits including making consumer energy bills more affordable, reducing CO₂ emissions to improve air quality and reducing demand on constrained natural gas interstate pipeline deliveries, which is particularly relevant in New York City (e.g., Transcontinental Gas Pipe Line Zone 6). The Staff testimony recommended that the Con Edison Pilot Gas Efficiency Program (Pilot Program) be extended for one year with all of the basic Pilot Program elements continuing, except that the funding level be increased to \$14 million. Con Edison testified that the current Pilot Program be allowed to run its course with no additional funding. The Gas Energy Efficiency Panel also recommended that a collaborative should be formed to design and implement a long-term natural gas energy efficiency program to begin in RY 2.

On March 27, 2006, the Commission issued a Notice, in Case 03-G-1671, seeking comment on a Staff Position Paper advocating that the Commission direct Con Edison to implement a transitional gas efficiency program for the 2007-2008 heating season. The Staff Position Paper advocated this to solve a timing problem inherent in this rate case. Under the schedule in this proceeding, the Commission would not likely consider an energy efficiency program for the next rate year until September 2007. As a result, there would be inadequate time for a new program to be fully implemented for the 2007-2008 heating season. All of the parties responding to the Staff Position Paper, including Con Edison, endorsed the concept of an early, separate authorization for the natural gas efficiency program so that work on a transitional program could continue without delay.

On May 16, 2007, the Commission issued an Order for Con Edison and NYSERDA to immediately begin the implementation of a transitional \$14 million gas efficiency program (the Transitional Program).²⁴ To promote a quick start to ensure the Transitional Program is available for the upcoming heating season, the Commission designated NYSERDA to serve as the program administrator. NYSERDA already has gas energy efficiency programs operating in the Con Edison service territory as a result of the Pilot Program. The Transitional Program continues the allocation of program benefits established by the Pilot Program, allocating 50% to low-income residential customers, 25% to other residential customers, and 25 percent to commercial and industrial customers.

The Joint Proposal (Section F.1) addresses the RY 1 gas efficiency program by adopting the Transitional Program which was filed by NYSERDA on June 1, 2007. The Joint

²⁴ Case 03-G-1671, supra, Order Establishing Gas Efficiency Program for 2007-2008 (issued May 16, 2007).

Proposal does not preclude any party from requesting that the Commission increase the funding for the Transitional Program or to seek any other changes.

Under the terms of the Joint Proposal, Con Edison would be entitled to lost revenues attributable to the Transitional Program to the extent they are not recovered through the RDM. In addition, Con Edison is authorized to collect \$300,000 for actual expenditures on outreach and education activities during RY 1 through the Monthly Rate Adjustment (MRA).

For RY 2 and RY 3, the Joint Proposal proposes a gas efficiency collaborative (Efficiency Collaborative) be formed on or about September 1, 2007 to develop and recommend to the Commission a gas efficiency program, that address issues such as program design, funding levels, incentives, evaluation and administration. The collaborative will be chaired by Con Edison and will include, at a minimum, representatives of Con Edison, Staff, NYSERDA, the City, the County of Westchester (Westchester), CPB, CPA, NYECC, Pace, Natural Resources Defense Council, Inc, the Public Utility Law Project, Inc. and AEA. In coordination with the Efficiency Collaborative, Con Edison will contract with an independent consultant to study and make recommendations for the RY 2 and RY 3 programs on issues including program budgets, designs, goals, and cost effectiveness. The budget for the study will not exceed \$100,000, and is to be completed by February 1, 2008.

In addition, the Efficiency Collaborative will provide recommendations related to other critical issues including the preferred program administrator, methods for incorporating input from the City and Westchester, consistency with state and local energy efficiency policies, program evaluation and recovery of program costs. Con Edison's draft report will be provided to the Efficiency Collaborative on or before April 1, 2008; a final report will be filed with the Commission by April 15, 2008.

The combination of immediate implementation of the RY 1 Transition Program and the collaborative process effectively balances the Commission's goals and priority of serving the needs of natural gas consumers for the 2007-2008 heating season and the need for thoughtful planning that balances the desirable benefits of energy efficiency with potential ratepayer impacts for future gas efficiency programs in RY 2 and RY 3.

2. Oil to Gas Conversion Program

The Rate Filing proposed that the Company's Oil Heating to Gas Heating Conversion Incentive Program (Conversion Program) should be maintained at the funding level established in the last gas rate case. Staff's pre-filed testimony recommended that these costs be excluded in the context of a one year rate case because firm customers would not realize the benefit of the program during the rate year.

The Joint Proposal (Section F.2) recognizes the potential benefits of this Conversion Program during a multi-year rate plan, and therefore allows the Company to recover \$1.47 million for each of RY 1, RY 2 and RY 3 via an MRA surcharge. Incentives provided to customers in excess of the \$1.47 million annual funding level will be funded by the Company and not be recoverable from customers. However, the Company will be allowed to retain all additional revenues resulting from the oil-to-gas conversions during the term of the Rate Plan. The provisions within the Joint Proposal are reasonable because they are generally consistent with Staff's pre-filed recommendation, and will provide the Company adequate incentive to promote the Conversion Program which has the added benefit of reducing pollution (SO₂, NO_x, particulates) and greenhouse gases (CO₂) in the Con Edison service territory.

3. Communication with Interruptible Customers

Con Edison will expand its current method of notifying interruptible gas customers of any forthcoming service interruptions, which usually occur during very cold periods in the winter (Joint Proposal, Section F.3). By November 2007, the Company will add e-mail and text messaging (if practicable) to its current fax and/or phone notification procedure process. Since Con Edison is unable to verify that notifications have been received by a customer via e-mail or text messaging, all interruptible customers must continue to provide fax and/or phone contact information, as set forth in the Company's tariff and Gas Transportation Operating Procedures manual. This expanded communication process should improve customer compliance during interruption periods and thereby help maintain the reliability of the gas system, which is of benefit to all gas customers.

4. Low Income Program

Con Edison proposed to continue its existing low income program. Under the existing program, the delivery rate for monthly usage between four and 90 therms was reduced by 25% of the full delivery rate for usage within that block. To qualify for the program, a customer must have received benefits under any of the following governmental assistance programs: Supplemental Security Income, Temporary Assistance to Needy Persons, Safety Net Assistance, Medicaid, or Food Stamps, or have received a Home Energy Assistance Program grant in the preceding 12 months. The program was designed to generate approximately \$1.6 million in annual low income rate reductions, which were recovered through increased revenue requirement allocations to firm service classes.

Staff proposed that, in addition to the volumetric discount already in place, the monthly charge for all qualified SC 3 (heating) low income customers be reduced to the same

level as the customer charge for SC 1 (non-heating). Staff estimated the cost of such a program would total approximately \$1.8 million per year. In contrast, CPB proposed an unspecified increase in funding to offset the impacts of any rate increases approved by the Commission. CPB also recommended a waiver of the reconnection fees for eligible customers, and recommended certain reporting changes to enhance program oversight.

Section F.4 of the Joint Proposal includes a volumetric rate discount of \$0.2029 per therm (approximately 37%), targeted at the same eligible population as the current program, and a discounted customer charge for SC 3 customers. The program will provide approximately \$5.2 million in rate reductions over the term of the rate plan. In addition, the reconnection charge for program participants will be reduced to \$65. Finally, the Company will provide annually a report of customer participation and applicable rate reductions during the preceding year.

The proposed program appropriately addresses the concern that energy costs represent a heavy burden on low income families, and will help low income customers to pay their gas bills. The enhanced reporting requirements will allow a more complete evaluation of the effectiveness of the program. Waiver of a portion of the reconnection fees minimizes actual charges to low income customers while retaining the Company's ability to use the charge as leverage to motivate customers to pay. Each of these benefits demonstrate the reasonableness of the program and support its adoption.

5. Retail Access Program

Con Edison will continue its purchase of receivables (POR) program. The program will be enhanced by two important changes (Joint Proposal, Section F.5). First, the Energy Service Companies (ESCOs) will be required to pay for the value of the Company's

credit and collections efforts on their behalf through an addition to the POR discount rate to reflect the forecast of credit and collections related to ESCO receivables.²⁵ Second, Con Edison and the ESCOs will implement a dispute resolution procedure to address customer disputes related to ESCO commodity charges billed by the Company. After the first year, interested parties will review the dispute resolution procedure for potential improvement. This will improve customers' abilities to resolve disputes related to their commodity service. Con Edison will revise its billing service agreement with ESCOs to reflect these changes.

Two customer-oriented programs for new enrollments with competitive suppliers, ESCO referral for lower use customers and Market Match for larger customers, are being maintained as they are very low-cost and provide customers with significant benefits. Other programs with lower cost-benefit ratios are being discontinued as the market has matured. Con Edison has the option to initiate other beneficial retail programs at its own prerogative and cost, but has no obligation to do so.

Con Edison has been working with Staff to improve its bill format and to display information on bills so that customers can better perceive which charges are related to natural gas commodity and which are related to the delivery to their homes and businesses. This will assist customers in relating news about commodity to their bills, understanding how their charges relate to delivery and rate requests made by Con Edison in future, and comparing the various offers for commodity service from the Company and other suppliers.

6. Gas Manufacturing Incentive Rate

The Company's Rate Filing proposed to expand the Gas Manufacturing Incentive Rate (MIR, or tariff Rider I) qualification criteria to allow "existing Con Edison gas

²⁵ This adjustment is also reflected in the Merchant Function Charge (MFC) calculation.

manufacturing customers” to apply for the MIR incentive rate if their turn-on date was prior to January 1, 2004, the initial commencement of the MIR rate. The Company also proposed to extend the deadline for accepting applications for the MIR program two additional years, through December 31, 2010, and make a housekeeping change to clarify eligibility requirements. Staff’s prefiled testimony supported the Company’s proposal regarding the MIR program and housekeeping changes as reasonable, but requested one modification regarding the Company evaluation and implementation of the discount for the “existing gas customers,” and a few additional housekeeping corrections to Rider I.

Staff recommended that any “existing gas customer” who is deemed eligible for the MIR program be required to have separate meters for heating and process load, or that the Company must submit a written request for a waiver of this provision from the Office of Economic Development to ensure that the MIR discount will not be applied to heating load (e.g., via a weather normalization analysis).

No other parties submitted testimony on this matter. However, the City proposed a further expansion of the MIR criteria during the course of negotiations, which was also supported by Westchester. The City requested that Rider I also be available to existing buildings that (i) qualify for a matching benefit from the City or Westchester, (ii) submit to an energy audit pursuant to NYSERDA’s Energy Audit Program/Flex Tech, and (iii) provide evidence of private sector job creation/retention and capital investment.

The Joint Proposal (Section F.6) evidences a balancing of the various interests of the parties by affording the City and Westchester an opportunity to play a more active role in identifying and qualifying eligible customers, but requiring that the Company make the final determination whether or not to award the MIR discount. In order to reduce the financial burden

to a prospective recipient, the Joint Proposal also allowed for qualification criteria to determine eligibility for those customers having a single meter for process and heating load (e.g. a weather normalization analysis).

The Joint Proposal's treatment of this issue is reasonable because the MIR program will afford customers that currently have no available economic benefits, to combine with municipal or state economic incentives, and should foster economic growth in the downstate area by assisting retention of businesses and employment preservation, as well as new manufacturing industry investment by manufacturers who would otherwise consider discontinuing their operations.

The Joint Proposal also includes a couple of minor corrections to Rider I which is further discussed below.

7. Safety Performance Measures

Section F.7 of the Joint Proposal provides for safety performance mechanisms to promote continued improvement in areas of leak response, leak management, damage prevention, and main replacement. This mechanism is similar to that adopted in Con Edison's last rate plan, and safety performance mechanisms adopted in other utility rate plans.

The Joint Proposal generally incorporates the changes to the Company's safety performance measures proposed by Staff in its filed testimony. The Company will be subject to a negative rate adjustment that ranges from \$360,000 to \$600,000 when its year-end total leak backlog exceeds 1,600. The Company will also be subject to a negative rate adjustment, ranging from \$360,000 to \$600,000, if its workable leak backlog exceeds 75 at the end of each calendar year. Similarly, the Company will be subject up to \$600,000 of negative rate adjustments if it fails to respond to specified percentages of emergency leak calls within 30 and 45 minutes.

The Joint Proposal adjusts the performance thresholds and negative rate adjustments for damages to gas facilities resulting from mis-marks and Company/contractor actions. Damage to gas facilities may cause greater gas system losses and, more importantly, pose serious risks to the health and safety to the public. Increasing the standard of performance expected from the Company over the term of the Rate Plan is an appropriate means to serve as an incentive for the Company to carefully mark and operate around its gas facilities.

The Joint Proposal also adds a new performance threshold for the Company in the area of gas main replacement. The Company will remove from service an average of 40 miles of leak prone pipe annually for calendar years 2008, 2009 and 2010. This will be done in accordance with the stipulations specified in the Joint Proposal. The Company will be subject to negative rate adjustments if these stipulations are not met. The replacement of leak prone pipe will serve to increase levels of public safety by reducing the possibility of natural gas leaks. A lower number of leak totals will also allow for a reduction of the Company's O&M spending on leak response and repair.

8. Customer Satisfaction

Con Edison proposed in its pre-filed testimony to discontinue its existing customer service performance mechanism, which was based on an average of biannual surveys of customer satisfaction with the handling of emergency calls relating to gas service. If, during any rate year, satisfaction should fall below an 88.1% target, the Company would incur an adjustment to return ranging up to \$3.3 million.

Staff's testimony proposed continuation of the existing customer service performance mechanism. CPB recommended enhancement of Con Edison's customer service

performance mechanism with four additional measures: a telephone answer response rate for emergency and call center calls, appointments kept, billing accuracy, and meters read on cycle.

The Joint Proposal (Section F.8) continues the current customer service performance mechanism, including the associated targets, payment levels, and reporting requirements. Although the additional measures proposed by CPB are not included, these measures are incorporated in the Company's electric customer service performance mechanism. As the measures are broadly applicable to both electric and gas service, the electric mechanism serves to ensure that gas customers also receive acceptable levels of service in these areas. The program outlined in the Joint Proposal should be adopted.

9. General Outreach and Education Programs

As part of its Rate Filing, the Company proposed to charge approximately \$2.4 million of its general outreach expenditures to gas operations. In addition, it planned to charge approximately \$3.4 million to gas operations for outreach expenditures related to its Power Your Way and Power Move retail access programs. In contrast, Staff proposed to allocate \$750,000 of general outreach and education expenditures to gas operations. It proposed a further adjustment of \$375,000 to reflect that outreach and education was fully funded in electric rates through the term of the current electric rate plan, but proposed to allow an incremental expenditure of \$42,000 for gas operations to educate customer contact employees and inform customers about redesigned bills. Staff proposed that the entire budget of \$3.4 million for outreach and education related to retail access programs be eliminated.

As noted in the Joint Proposal (Section F.9), the estimated annual cost of the Company's general outreach and education effort for these purposes is \$1.3 million annually. No additional funding is provided for retail access outreach and education. The Joint Proposal

enables the Company to continue outreach and education expenditures at about its historic level, while allowing additional funding for new and enhanced outreach efforts that may be necessary, and to account for the escalating costs of advertising and promotion in the New York City metropolitan market. At the same time, it recognizes that customers are sufficiently aware of competition, and continued expenditure of ratepayer funds to promote and stimulate customer awareness of and participation in competitive opportunities is no longer warranted. The general outreach and education program outlined in the Joint Proposal should be adopted.

10. Miscellaneous Tariff Changes

The Joint Proposal contains a number of other tariff changes that were not disputed by the parties. These changes would likely have been approved in a litigated case; thus, it was reasonable to include them as part of the Joint Proposal. These changes are as follows:

- A provision will be added to the General Information Section to allow for funding \$1.47 million annually through the MRA, as agreed to by the parties for the Conversion Program.
- The Area Development Rate (Rider E) and the Business Incentive Rate (Rider F) have been discontinued and will therefore be removed from the General Information Section of the tariff.
- Housekeeping change to the language in Rider I to be consistent with the definition of New Customer in the existing tariff, and a few minor corrections to replace words that were inadvertently omitted in the Rider I leaves filed as part of this rate case.

E. Other Provisions

Section G of the Joint Proposal incorporates typical agreement provisions addressing such issues as: Joint Proposal items that do not sunset at the end of this three-year Rate Plan; limitations on Con Edison's ability to file base rate changes; the reservation of the Commission's authority to act on rates; reservation of the Company's rights in the events of legislative, judicial or regulatory changes; non-severability and non-precedential nature of the Joint Proposal provisions; and, the commitment of the Joint Proposal signatories to cooperate in implementing all of the provisions of the Joint Proposal (Section G).

Each of the provisions are self-explanatory and represent safeguards designed to protect ratepayers and the Company. These provisions support and are integral to the agreement as a whole.

CONCLUSION

The Joint Proposal entered into in this case clearly comports with the Commission's Settlement Guidelines and is in the public interest. The provisions of the parties' agreement fall within the potential result of a litigated case. The fact that ten active parties signed on to the Joint Proposal and other interested parties are not opposing the Joint Proposal is testimony to the balancing of the interests of all parties and the breadth of agreement on a wide range of issues. Along with the minimization of the potential economic impact on ratepayers from rate increases over the three years of the Rate Plan, the Joint Proposal significantly advances the Commission's goals for energy efficiency programs and revenue decoupling. Meanwhile, the Rate Plan will allow the Company sufficient funds to make substantial gas system improvements to enhance service quality and reliability.

For all of the above reasons, Staff respectfully requests that Your Honor find that the terms of the Joint Proposal are in the public interest and that you recommend that the Commission adopt its terms in their entirety.

Respectfully Submitted,

A handwritten signature in cursive script, reading "David R. Van Ort".

DAVID R. VAN ORT
Assistant Counsel

A handwritten signature in cursive script, reading "David R. Van Ort".

for NICOLE R. JOSS
Assistant Counsel

Dated: June 19, 2007
Albany, New York

APPENDICES

APPENDIX I

Consolidated Edison Company of New York, Inc Revenue Requirement Reconciliation Staff Prefiled vs. Joint Proposal Case 06-G-1332 (\$000)

Staff prefiled Gas Revenue Requirement	\$ 32,184
Joint Proposal Revenue Requirement	<u>67,377</u>
Difference	\$ <u>35,193</u>

Adjustments to Staff's Position

	Revenue Requirement Effect
Reduction in Staff's Sales Forecast	\$ 6,906
Update Pension / OPEB Expense	(3,059)
Update Property Tax Expense	2,017
Increase in Staff's Rate Base	1,801
Increase in Staff's Depreciation Expense	257
Reduction in Depreciation Expense by CPB	(537)
Adjustments to Capital Structure and Return of Equity	20,047
Adjustments to O&M Expenses	<u>7,761</u>
Total	\$ <u>35,193</u>

Consolidated Edison Company of New York, Inc.
Comparison of Bills Calculated at Current Rates vs. Proposed Rates

Gas S.C. No. 01

Full Service
Residential and Religious
Current vs RY 1

Delivery GRT:	2.3297%	2.3297%		
Commodity GRT:	2.1483%	2.1483%		
Therm Use 30 Days	Bill at Current Rates 10/1/2004	Bill at Proposed Rates 10/1/2007	Dollar Variance	Percentage Variance
0	\$12.67	\$14.70	\$2.03	16.02%
3	\$15.89	\$18.07	\$2.18	13.71%
4	\$17.51	\$19.78	\$2.27	12.99%
5	\$19.15	\$21.49	\$2.34	12.23%
6	\$20.77	\$23.20	\$2.43	11.69%
7	\$22.41	\$24.90	\$2.49	11.13%
8	\$24.03	\$26.61	\$2.58	10.74%
9	\$25.66	\$28.32	\$2.66	10.35%
10	\$27.29	\$30.02	\$2.73	10.01%
12	\$30.54	\$33.44	\$2.90	9.51%
14	\$33.79	\$36.85	\$3.06	9.05%
16	\$37.05	\$40.26	\$3.21	8.66%
18	\$40.31	\$43.68	\$3.37	8.37%
20	\$43.56	\$47.09	\$3.53	8.11%
25	\$51.71	\$55.64	\$3.93	7.59%
30	\$59.86	\$64.17	\$4.31	7.20%
35	\$68.00	\$72.71	\$4.71	6.92%
40	\$76.15	\$81.24	\$5.09	6.68%
42	\$79.40	\$84.66	\$5.26	6.63%
50	\$92.43	\$98.31	\$5.88	6.36%
54	\$98.94	\$105.15	\$6.21	6.27%
60	\$108.72	\$115.38	\$6.66	6.13%
90	\$157.58	\$166.60	\$9.02	5.73%
100	\$173.86	\$183.67	\$9.81	5.64%
150	\$255.29	\$269.03	\$13.74	5.38%
200	\$336.73	\$354.39	\$17.66	5.24%
300	\$499.60	\$525.11	\$25.51	5.11%
400	\$662.46	\$695.83	\$33.37	5.04%
500	\$825.33	\$866.55	\$41.22	4.99%
600	\$988.19	\$1,037.26	\$49.07	4.97%
800	\$1,313.93	\$1,378.71	\$64.78	4.93%
1,000	\$1,639.65	\$1,720.14	\$80.49	4.91%
2,000	\$3,268.31	\$3,427.34	\$159.03	4.87%
3,000	\$4,896.96	\$5,134.53	\$237.57	4.85%

Note: Current and proposed bills reflect the GCF and MRA used in calculating Rate Year revenue, except that the MRA at Rate Years 1, 2, and 3 rates include the portion of UBs and Gas in Storage Working Capital applicable to all firm customers. The bills

Consolidated Edison Company of New York, Inc.
Comparison of Bills Calculated at Current Rates vs. Proposed Rates

Gas S.C. No. 01

Full Service
Residential and Religious - Low Income
Current vs RY 1

	Delivery GRT:	2.3297%	2.3297%		
	Commodity GRT:	2.1483%	2.1483%		
	Bill at	Bill at			
Therm Use	Current Rates	Proposed Rates	Dollar	Percentage	
30 Days	10/1/2004	10/1/2007	Variance	Variance	
0	\$12.67	\$14.70	\$2.03	16.02%	
3	\$15.89	\$18.07	\$2.18	13.71%	
4	\$17.35	\$19.58	\$2.23	12.88%	
5	\$18.81	\$21.07	\$2.26	12.02%	
6	\$20.27	\$22.57	\$2.30	11.33%	
7	\$21.73	\$24.07	\$2.34	10.79%	
8	\$23.19	\$25.58	\$2.39	10.31%	
9	\$24.65	\$27.07	\$2.42	9.80%	
10	\$26.12	\$28.57	\$2.45	9.39%	
12	\$29.05	\$31.57	\$2.52	8.69%	
14	\$31.96	\$34.57	\$2.61	8.16%	
16	\$34.88	\$37.56	\$2.68	7.68%	
18	\$37.81	\$40.57	\$2.76	7.31%	
20	\$40.73	\$43.56	\$2.83	6.96%	
25	\$48.05	\$51.07	\$3.02	6.28%	
30	\$55.35	\$58.56	\$3.21	5.79%	
35	\$62.66	\$66.06	\$3.40	5.42%	
40	\$69.98	\$73.56	\$3.58	5.12%	
42	\$72.89	\$76.55	\$3.66	5.02%	
50	\$84.58	\$88.55	\$3.97	4.70%	
54	\$90.44	\$94.56	\$4.12	4.55%	
60	\$99.21	\$103.55	\$4.34	4.38%	
90	\$143.06	\$148.54	\$5.48	3.83%	
100	\$157.67	\$163.53	\$5.86	3.72%	
150	\$230.75	\$238.51	\$7.76	3.36%	
200	\$303.86	\$313.49	\$9.63	3.17%	
300	\$450.03	\$463.45	\$13.42	2.98%	
400	\$596.20	\$613.41	\$17.21	2.89%	
500	\$742.38	\$763.36	\$20.98	2.83%	
600	\$888.55	\$913.31	\$24.76	2.79%	
800	\$1,180.91	\$1,213.23	\$32.32	2.74%	
1,000	\$1,473.25	\$1,513.14	\$39.89	2.71%	
2,000	\$2,935.01	\$3,012.71	\$77.70	2.65%	
3,000	\$4,396.77	\$4,512.27	\$115.50	2.63%	

Note: Current and proposed bills reflect the GCF and MRA used in calculating Rate Year revenue, except that the MRA at Rate Years 1, 2, and 3 rates include the portion of UBs and Gas in Storage Working Capital applicable to all firm customers. The bills

Consolidated Edison Company of New York, Inc.
Comparison of Bills Calculated at Current Rates vs. Proposed Rates

Gas S.C. No. 02

**Full Service
General Service Heating
Current vs RY 1**

	Delivery GRT:	1.8031%	1.8031%		
	Commodity GRT:	2.1291%	2.1291%		
Therm Use 30 Days	Bill at Current Rates 10/1/2004	Bill at Proposed Rates 10/1/2007	Dollar Variance	Percentage Variance	
0	\$12.60	\$19.95	\$7.35	58.33%	
3	\$16.22	\$23.66	\$7.44	45.89%	
10	\$28.53	\$36.23	\$7.70	26.99%	
20	\$46.10	\$54.17	\$8.07	17.51%	
30	\$63.69	\$72.11	\$8.42	13.22%	
40	\$81.28	\$90.06	\$8.78	10.80%	
50	\$98.87	\$108.00	\$9.13	9.24%	
75	\$142.82	\$152.85	\$10.03	7.02%	
90	\$169.21	\$179.76	\$10.55	6.24%	
100	\$184.87	\$195.81	\$10.94	5.92%	
150	\$263.26	\$275.99	\$12.73	4.84%	
200	\$341.64	\$356.17	\$14.53	4.25%	
250	\$420.01	\$436.36	\$16.35	3.89%	
300	\$498.39	\$516.55	\$18.16	3.64%	
500	\$811.91	\$837.29	\$25.38	3.13%	
900	\$1,438.93	\$1,478.77	\$39.84	2.77%	
1,000	\$1,595.68	\$1,639.15	\$43.47	2.72%	
2,000	\$3,163.26	\$3,242.85	\$79.59	2.52%	
3,000	\$4,730.83	\$4,846.56	\$115.73	2.45%	
4,000	\$6,182.24	\$6,332.99	\$150.75	2.44%	
5,000	\$7,633.66	\$7,819.42	\$185.76	2.43%	
6,000	\$9,085.07	\$9,305.86	\$220.79	2.43%	
8,000	\$11,987.89	\$12,278.71	\$290.82	2.43%	
10,000	\$14,890.72	\$15,251.57	\$360.85	2.42%	
20,000	\$29,404.85	\$30,115.87	\$711.02	2.42%	
50,000	\$72,947.24	\$74,708.76	\$1,761.52	2.41%	
100,000	\$145,517.88	\$149,030.25	\$3,512.37	2.41%	
150,000	\$218,088.52	\$223,351.74	\$5,263.22	2.41%	
200,000	\$290,659.17	\$297,673.24	\$7,014.07	2.41%	
250,000	\$363,229.81	\$371,994.72	\$8,764.91	2.41%	
300,000	\$435,800.46	\$446,316.21	\$10,515.75	2.41%	

Note: Current and proposed bills reflect the GCF and MRA used in calculating Rate Year revenue, except that the MRA at Rate Years 1, 2, and 3 rates include the portion of UBs and Gas in Storage Working Capital applicable to all firm customers. The bills

Consolidated Edison Company of New York, Inc.
Comparison of Bills Calculated at Current Rates vs. Proposed Rates

Gas S.C. No. 02

Full Service
General Service Non-Heating
Current vs RY 1

Delivery GRT:	2.3185%	2.3185%		
Commodity GRT:	2.3150%	2.3150%		
Therm Use 30 Days	Bill at Current Rates 10/1/2004	Bill at Proposed Rates 10/1/2007	Dollar Variance	Percentage Variance
0	\$12.67	\$18.53	\$5.86	46.25%
3	\$15.50	\$21.46	\$5.96	38.47%
10	\$26.02	\$32.17	\$6.15	23.64%
20	\$41.03	\$47.50	\$6.47	15.77%
30	\$56.06	\$62.81	\$6.75	12.04%
40	\$71.08	\$78.14	\$7.06	9.93%
50	\$86.10	\$93.46	\$7.36	8.55%
75	\$123.65	\$131.75	\$8.10	6.55%
90	\$146.18	\$154.73	\$8.55	5.85%
100	\$158.71	\$167.56	\$8.85	5.58%
150	\$221.39	\$231.75	\$10.36	4.68%
200	\$284.07	\$295.92	\$11.85	4.17%
300	\$409.42	\$424.25	\$14.83	3.62%
500	\$660.12	\$680.94	\$20.82	3.15%
900	\$1,161.53	\$1,194.30	\$32.77	2.82%
1,000	\$1,286.89	\$1,322.66	\$35.77	2.78%
2,000	\$2,540.40	\$2,606.08	\$65.68	2.59%
3,000	\$3,793.92	\$3,889.50	\$95.58	2.52%
4,000	\$4,951.57	\$5,076.74	\$125.17	2.53%
5,000	\$6,109.21	\$6,263.99	\$154.78	2.53%
6,000	\$7,266.87	\$7,451.23	\$184.36	2.54%
8,000	\$9,582.16	\$9,825.71	\$243.55	2.54%
10,000	\$11,897.46	\$12,200.20	\$302.74	2.54%
20,000	\$23,473.92	\$24,072.62	\$598.70	2.55%
50,000	\$58,203.33	\$59,689.90	\$1,486.57	2.55%
100,000	\$116,085.67	\$119,052.04	\$2,966.37	2.56%
150,000	\$173,968.02	\$178,414.17	\$4,446.15	2.56%
200,000	\$231,850.36	\$237,776.31	\$5,925.95	2.56%
250,000	\$289,732.71	\$297,138.44	\$7,405.73	2.56%
300,000	\$347,615.05	\$356,500.58	\$8,885.53	2.56%

Note: Current and proposed bills reflect the GCF and MRA used in calculating Rate Year revenue, except that the MRA at Rate Years 1, 2, and 3 rates include the portion of UBs and Gas in Storage Working Capital applicable to all firm customers. The bills

Consolidated Edison Company of New York, Inc.
Comparison of Bills Calculated at Current Rates vs. Proposed Rates

Gas S.C. No. 03

Full Service
Residential and Religious Heating
Current vs RY 1

	Delivery GRT:	2.1577%	2.1577%		
	Commodity GRT:	1.9866%	1.9866%		
Therm Use 30 Days	Current Rates Bill at 10/1/2004	Proposed Rates Bill at 10/1/2007	Dollar Variance	Percentage Variance	
0	\$12.65	\$16.19	\$3.54	27.98%	
3	\$16.29	\$19.99	\$3.70	22.70%	
	\$18.05	\$21.82	\$3.77	20.90%	
5	\$19.83	\$23.66	\$3.83	19.31%	
6	\$21.59	\$25.50	\$3.91	18.13%	
7	\$23.38	\$27.32	\$3.94	16.85%	
8	\$25.15	\$29.17	\$4.02	15.97%	
9	\$26.91	\$31.00	\$4.09	15.21%	
10	\$28.69	\$32.84	\$4.15	14.46%	
12	\$32.22	\$36.52	\$4.30	13.34%	
14	\$35.76	\$40.18	\$4.42	12.36%	
16	\$39.30	\$43.85	\$4.55	11.58%	
18	\$42.84	\$47.53	\$4.69	10.96%	
20	\$46.37	\$51.20	\$4.83	10.41%	
25	\$55.23	\$60.36	\$5.13	9.30%	
30	\$64.07	\$69.56	\$5.49	8.57%	
35	\$72.93	\$78.73	\$5.80	7.95%	
40	\$81.78	\$87.91	\$6.13	7.50%	
42	\$85.32	\$91.59	\$6.27	7.35%	
50	\$99.48	\$106.27	\$6.79	6.82%	
54	\$106.55	\$113.62	\$7.07	6.64%	
60	\$117.18	\$124.63	\$7.45	6.35%	
90	\$170.27	\$179.70	\$9.43	5.54%	
100	\$186.41	\$196.50	\$10.09	5.41%	
150	\$267.10	\$280.48	\$13.38	5.01%	
200	\$347.79	\$364.46	\$16.67	4.79%	
300	\$509.18	\$532.43	\$23.25	4.57%	
400	\$670.56	\$700.41	\$29.85	4.45%	
500	\$831.94	\$868.38	\$36.44	4.38%	
1,000	\$1,638.84	\$1,708.21	\$69.37	4.23%	
2,000	\$3,252.66	\$3,387.89	\$135.23	4.16%	
3,000	\$4,866.47	\$5,067.57	\$201.10	4.13%	
5,000	\$7,932.91	\$8,265.71	\$332.80	4.20%	
10,000	\$15,598.98	\$16,261.08	\$662.10	4.24%	
25,000	\$38,597.17	\$40,247.20	\$1,650.03	4.27%	
50,000	\$76,927.51	\$80,224.04	\$3,296.53	4.29%	
100,000	\$153,588.19	\$160,177.73	\$6,589.54	4.29%	
200,000	\$306,909.55	\$320,085.14	\$13,175.59	4.29%	

Note: Current and proposed bills reflect the GCF and MRA used in calculating Rate Year revenue, except that the MRA at Rate Years 1, 2, and 3 rates include the portion of UBs and Gas In Storage Working Capital applicable to all firm customers. The bills

Consolidated Edison Company of New York, Inc.
Comparison of Bills Calculated at Current Rates vs. Proposed Rates

Gas S.C. No. 03

Full Service
Residential and Religious Heating - Low Income
Current vs RY 1

	Delivery GRT:	2.1577%	2.1577%		
	Commodity GRT:	1.9886%	1.9886%		
	Bill at	Bill at			
Therm Use	Current Rates	Proposed Rates	Dollar	Percentage	
30 Days	10/1/2004	10/1/2007	Variance	Variance	
0	\$12.65	\$14.68	\$2.03	16.05%	
3	\$16.29	\$18.47	\$2.18	13.37%	
4	\$17.89	\$20.11	\$2.22	12.43%	
5	\$19.49	\$21.73	\$2.24	11.49%	
6	\$21.09	\$23.36	\$2.27	10.78%	
7	\$22.71	\$24.98	\$2.27	10.00%	
8	\$24.31	\$26.62	\$2.31	9.49%	
9	\$25.91	\$28.24	\$2.33	9.00%	
10	\$27.51	\$29.88	\$2.37	8.61%	
12	\$30.73	\$33.13	\$2.40	7.81%	
14	\$33.93	\$36.39	\$2.46	7.25%	
16	\$37.13	\$39.64	\$2.51	6.77%	
18	\$40.34	\$42.90	\$2.56	6.35%	
20	\$43.54	\$46.16	\$2.62	6.01%	
25	\$51.57	\$54.29	\$2.72	5.28%	
30	\$59.58	\$62.45	\$2.87	4.82%	
35	\$67.60	\$70.59	\$2.99	4.43%	
40	\$75.62	\$78.73	\$3.11	4.11%	
42	\$78.82	\$81.98	\$3.16	4.01%	
50	\$91.65	\$95.02	\$3.37	3.67%	
54	\$98.06	\$101.53	\$3.47	3.54%	
60	\$107.67	\$111.30	\$3.63	3.37%	
90	\$155.77	\$160.16	\$4.39	2.82%	
100	\$171.91	\$176.96	\$5.05	2.93%	
150	\$252.61	\$260.94	\$8.33	3.30%	
200	\$333.29	\$344.92	\$11.63	3.49%	
300	\$494.68	\$512.89	\$18.21	3.68%	
400	\$656.06	\$680.86	\$24.80	3.78%	
500	\$817.44	\$848.83	\$31.39	3.84%	
1,000	\$1,624.35	\$1,688.67	\$64.32	3.96%	
2,000	\$3,238.16	\$3,368.35	\$130.19	4.02%	
3,000	\$4,851.98	\$5,048.03	\$196.05	4.04%	
5,000	\$7,918.41	\$8,246.17	\$327.76	4.14%	
10,000	\$15,584.48	\$16,241.54	\$657.06	4.22%	
25,000	\$38,582.68	\$40,227.65	\$1,644.97	4.26%	
50,000	\$76,913.02	\$80,204.49	\$3,291.47	4.28%	
100,000	\$153,573.69	\$160,158.19	\$6,584.50	4.29%	
200,000	\$306,895.05	\$320,065.60	\$13,170.55	4.29%	

Note: Current and proposed bills reflect the GCF and MRA used in calculating Rate Year revenue, except that the MRA at Rate Years 1, 2, and 3 rates include the portion of UBE and Gas in Storage Working Capital applicable to all firm customers. The bills

Consolidated Edison Company of New York, Inc.
Comparison of Bills Calculated at Current Rates vs. Proposed Rates

Gas S.C. No. 03

Full Service
Multi-Dwelling
Current vs RY 1

Delivery GRT: 2.1577%		2.1577%			
Commodity GRT: 1.9866%		1.9866%			
Therm Use 30 Days	Bill at		Dollar Variance	Percentage Variance	
	Current Rates 10/1/2004	Proposed Rates 10/1/2007			
0	\$12.65	\$16.19	\$3.54	27.98%	
3	\$16.29	\$19.99	\$3.70	22.70%	
4	\$18.05	\$21.82	\$3.77	20.90%	
5	\$19.83	\$23.66	\$3.83	19.31%	
6	\$21.59	\$25.50	\$3.91	18.13%	
7	\$23.38	\$27.32	\$3.94	16.85%	
8	\$25.15	\$29.17	\$4.02	15.97%	
9	\$26.91	\$31.00	\$4.09	15.21%	
10	\$28.69	\$32.84	\$4.15	14.46%	
12	\$32.22	\$36.52	\$4.30	13.34%	
14	\$35.76	\$40.18	\$4.42	12.36%	
16	\$39.30	\$43.85	\$4.55	11.58%	
18	\$42.84	\$47.53	\$4.69	10.96%	
20	\$46.37	\$51.20	\$4.83	10.41%	
25	\$55.23	\$60.36	\$5.13	9.30%	
30	\$64.07	\$69.56	\$5.49	8.57%	
35	\$72.93	\$78.73	\$5.80	7.95%	
40	\$81.78	\$87.91	\$6.13	7.50%	
42	\$85.32	\$91.59	\$6.27	7.35%	
50	\$99.48	\$106.27	\$6.79	6.82%	
54	\$106.55	\$113.62	\$7.07	6.64%	
60	\$117.18	\$124.63	\$7.45	6.35%	
90	\$170.27	\$179.70	\$9.43	5.54%	
100	\$186.41	\$196.50	\$10.09	5.41%	
150	\$267.10	\$280.48	\$13.38	5.01%	
200	\$347.79	\$364.46	\$16.67	4.79%	
300	\$509.18	\$532.43	\$23.25	4.57%	
400	\$670.56	\$700.41	\$29.85	4.45%	
500	\$831.94	\$868.38	\$36.44	4.38%	
1,000	\$1,638.84	\$1,708.21	\$69.37	4.23%	
2,000	\$3,252.66	\$3,387.89	\$135.23	4.16%	
3,000	\$4,866.47	\$5,067.57	\$201.10	4.13%	
5,000	\$7,932.91	\$8,265.71	\$332.80	4.20%	
10,000	\$15,598.98	\$16,261.08	\$662.10	4.24%	
25,000	\$38,597.17	\$40,247.20	\$1,650.03	4.27%	
50,000	\$76,927.51	\$80,224.04	\$3,296.53	4.29%	
100,000	\$153,588.19	\$160,177.73	\$6,589.54	4.29%	
200,000	\$306,909.55	\$320,085.14	\$13,175.59	4.29%	

Note: Current and proposed bills reflect the GCF and MRA used in calculating Rate Year revenue, except that the MRA at Rate Years 1, 2, and 3 rates include the portion of UBs and Gas in Storage Working Capital applicable to all firm customers. The bills

Consolidated Edison Company of New York, Inc.
Comparison of Bills Calculated at Current Rates vs. Proposed Rates

Gas S.C. No. 03

Full Service
Multi Dwelling - Low Income
Current vs RY 1

Delivery GRT:	2.1577%	2.1577%		
Commodity GRT:	1.9866%	1.9866%		
	Bill at	Bill at		
Therm Use	Current Rates	Proposed Rates	Dollar	Percentage
30 Days	10/1/2004	10/1/2007	Variance	Variance
0	\$12.65	\$14.68	\$2.03	16.05%
3	\$16.29	\$18.47	\$2.18	13.37%
4	\$17.89	\$20.11	\$2.22	12.43%
5	\$19.49	\$21.73	\$2.24	11.49%
6	\$21.09	\$23.36	\$2.27	10.78%
7	\$22.71	\$24.98	\$2.27	10.00%
8	\$24.31	\$26.62	\$2.31	9.49%
9	\$25.91	\$28.24	\$2.33	9.00%
10	\$27.51	\$29.88	\$2.37	8.61%
12	\$30.73	\$33.13	\$2.40	7.81%
14	\$33.93	\$36.39	\$2.46	7.25%
16	\$37.13	\$39.64	\$2.51	6.77%
18	\$40.34	\$42.90	\$2.56	6.35%
20	\$43.54	\$46.16	\$2.62	6.01%
25	\$51.57	\$54.29	\$2.72	5.28%
30	\$59.58	\$62.45	\$2.87	4.82%
35	\$67.60	\$70.59	\$2.99	4.43%
40	\$75.62	\$78.73	\$3.11	4.11%
42	\$78.82	\$81.98	\$3.16	4.01%
50	\$91.65	\$95.02	\$3.37	3.67%
54	\$98.06	\$101.53	\$3.47	3.54%
60	\$107.67	\$111.30	\$3.63	3.37%
90	\$155.77	\$160.16	\$4.39	2.82%
100	\$171.91	\$176.96	\$5.05	2.93%
150	\$252.61	\$260.94	\$8.33	3.30%
200	\$333.29	\$344.92	\$11.63	3.49%
300	\$494.68	\$512.89	\$18.21	3.68%
400	\$656.06	\$680.86	\$24.80	3.78%
500	\$817.44	\$848.83	\$31.39	3.84%
1,000	\$1,624.35	\$1,688.67	\$64.32	3.96%
2,000	\$3,238.16	\$3,368.35	\$130.19	4.02%
3,000	\$4,851.98	\$5,048.03	\$196.05	4.04%
5,000	\$7,918.41	\$8,246.17	\$327.76	4.14%
10,000	\$15,584.48	\$16,241.54	\$657.06	4.22%
25,000	\$38,582.68	\$40,227.65	\$1,644.97	4.26%
50,000	\$76,913.02	\$80,204.49	\$3,291.47	4.28%
100,000	\$153,573.69	\$160,158.19	\$6,584.50	4.29%
200,000	\$306,895.05	\$320,065.60	\$13,170.55	4.29%

Note: Current and proposed bills reflect the GCF and MRA used in calculating Rate Year revenue, except that the MRA at Rate Years 1, 2, and 3 rates include the portion of UBs and Gas in Storage Working Capital applicable to all firm customers. The bills

Consolidated Edison Company of New York, Inc.
Comparison of Bills Calculated at Current Rates vs. Proposed Rates

Gas S.C. No. 13

Full Service
Seasonal Off-Peak Service
Current vs RY 1

	Delivery GRT:	2.1577%	2.1577%		
	Commodity GRT:	1.8698%	1.8698%		
Therm Use 30 Days	Current Rates Bill at 10/1/2004	Proposed Rates Bill at 10/1/2007	Dollar Variance	Percentage Variance	
0	\$21.68	\$31.37	\$9.69	44.70%	
3	\$24.67	\$34.45	\$9.78	39.65%	
4	\$25.87	\$35.68	\$9.81	37.91%	
5	\$27.07	\$36.90	\$9.83	36.31%	
6	\$28.26	\$38.13	\$9.87	34.94%	
7	\$29.46	\$39.36	\$9.90	33.60%	
8	\$30.66	\$40.57	\$9.91	32.33%	
9	\$31.86	\$41.82	\$9.96	31.25%	
10	\$33.05	\$43.03	\$9.98	30.20%	
12	\$35.45	\$45.49	\$10.04	28.32%	
14	\$37.84	\$47.94	\$10.10	26.68%	
16	\$40.23	\$50.38	\$10.15	25.24%	
18	\$42.62	\$52.83	\$10.21	23.96%	
20	\$45.02	\$55.29	\$10.27	22.81%	
25	\$51.00	\$61.42	\$10.42	20.43%	
30	\$56.98	\$67.54	\$10.56	18.53%	
35	\$62.96	\$73.67	\$10.71	17.01%	
40	\$68.96	\$79.80	\$10.84	15.72%	
42	\$71.34	\$82.25	\$10.91	15.29%	
50	\$80.93	\$92.05	\$11.12	13.74%	
54	\$85.71	\$96.95	\$11.24	13.11%	
60	\$92.90	\$104.31	\$11.41	12.28%	
90	\$128.80	\$141.08	\$12.28	9.54%	
100	\$140.77	\$153.33	\$12.56	8.92%	
150	\$200.61	\$214.62	\$14.01	6.98%	
200	\$260.45	\$275.90	\$15.45	5.93%	
300	\$380.13	\$398.46	\$18.33	4.82%	
400	\$499.81	\$521.01	\$21.20	4.24%	
500	\$619.50	\$643.58	\$24.08	3.89%	
1,000	\$1,217.92	\$1,256.38	\$38.45	3.16%	
2,000	\$2,391.85	\$2,459.08	\$67.23	2.81%	
3,000	\$3,560.08	\$3,656.07	\$95.98	2.70%	
5,000	\$5,896.52	\$6,050.05	\$153.53	2.60%	
10,000	\$11,737.63	\$12,034.98	\$297.35	2.53%	
25,000	\$29,260.96	\$29,989.81	\$728.84	2.49%	
50,000	\$58,466.53	\$59,914.51	\$1,447.98	2.48%	
100,000	\$116,877.64	\$119,763.92	\$2,886.28	2.47%	
200,000	\$233,699.87	\$239,462.73	\$5,762.86	2.47%	

Note: Current and proposed bills reflect the GCF and MRA used in calculating Rate Year revenue, except that the MRA at Rate Years 1, 2, and 3 rates include the portion of UBe and Gas in Storage Working Capital applicable to all firm customers. The bills

Consolidated Edison Company of New York, Inc.
Comparison of Bills Calculated at Current Rates vs. Proposed Rates

Gas S.C. No. 01
Full Service
Residential and Religious
RY1 vs RY2

Delivery GRT:	2.3297%	2.3297%		
Commodity GRT:	2.1483%	2.1483%		
	Bill at	Bill at		
Therm Use	RY1 Rates	Proposed Rates	Dollar	Percentage
30 Days	10/1/2007	10/1/2008	Variance	Variance
0	\$14.70	\$15.46	\$0.76	5.17%
3	\$18.07	\$18.83	\$0.76	4.23%
4	\$19.78	\$20.56	\$0.78	3.92%
5	\$21.49	\$22.28	\$0.79	3.66%
6	\$23.20	\$24.00	\$0.80	3.44%
7	\$24.90	\$25.71	\$0.81	3.25%
8	\$26.61	\$27.44	\$0.83	3.12%
9	\$28.32	\$29.16	\$0.84	2.97%
10	\$30.02	\$30.89	\$0.86	2.88%
12	\$33.44	\$34.32	\$0.88	2.62%
14	\$36.85	\$37.76	\$0.91	2.47%
16	\$40.26	\$41.20	\$0.94	2.34%
18	\$43.68	\$44.64	\$0.95	2.19%
20	\$47.09	\$48.07	\$0.98	2.08%
25	\$55.64	\$56.68	\$1.04	1.88%
30	\$64.17	\$65.29	\$1.12	1.75%
35	\$72.71	\$73.89	\$1.18	1.62%
40	\$81.24	\$82.48	\$1.24	1.53%
42	\$84.66	\$85.92	\$1.26	1.49%
50	\$98.31	\$99.69	\$1.38	1.40%
54	\$105.15	\$106.57	\$1.42	1.35%
60	\$115.38	\$116.89	\$1.50	1.30%
90	\$166.60	\$168.49	\$1.89	1.14%
100	\$183.67	\$185.69	\$2.02	1.10%
150	\$269.03	\$271.70	\$2.68	0.99%
200	\$354.39	\$357.71	\$3.32	0.94%
300	\$525.11	\$529.73	\$4.62	0.88%
400	\$695.83	\$701.75	\$5.93	0.85%
500	\$866.55	\$873.76	\$7.21	0.83%
600	\$1,037.26	\$1,045.78	\$8.52	0.82%
800	\$1,378.71	\$1,389.83	\$11.11	0.81%
1,000	\$1,720.14	\$1,733.85	\$13.71	0.80%
2,000	\$3,427.34	\$3,454.03	\$26.69	0.78%
3,000	\$5,134.53	\$5,174.19	\$39.66	0.77%

Note: Current and proposed bills reflect the GCF and MRA used in calculating Rate Year revenue, except that the MRA at Rate Years 1, 2, and 3 rates include the portion of UBs and Gas in Storage Working Capital applicable to all firm customers. The bills

Consolidated Edison Company of New York, Inc.
Comparison of Bills Calculated at Current Rates vs. Proposed Rates

Gas S.C. No. 01
Full Service
Residential and Religious - Low Income
RY1 vs RY2

Delivery GRT:	2.3297%	2.3297%		
Commodity GRT:	2.1483%	2.1483%		
	Bill at	Bill at		
Therm Use	RY1 Rates	Proposed Rates	Dollar	Percentage
30 Days	10/1/2007	10/1/2008	Variance	Variance
0	\$14.70	\$15.46	\$0.76	5.17%
3	\$18.07	\$18.83	\$0.76	4.23%
4	\$19.58	\$20.35	\$0.77	3.91%
5	\$21.07	\$21.87	\$0.80	3.78%
6	\$22.57	\$23.38	\$0.81	3.58%
7	\$24.07	\$24.88	\$0.81	3.36%
8	\$25.58	\$26.40	\$0.82	3.21%
9	\$27.07	\$27.92	\$0.85	3.15%
10	\$28.57	\$29.44	\$0.86	3.02%
12	\$31.57	\$32.44	\$0.87	2.74%
14	\$34.57	\$35.48	\$0.91	2.63%
16	\$37.56	\$38.49	\$0.93	2.48%
18	\$40.57	\$41.53	\$0.95	2.35%
20	\$43.56	\$44.54	\$0.98	2.24%
25	\$51.07	\$52.11	\$1.04	2.04%
30	\$58.56	\$59.68	\$1.12	1.91%
35	\$66.06	\$67.24	\$1.18	1.78%
40	\$73.56	\$74.79	\$1.23	1.68%
42	\$76.55	\$77.83	\$1.28	1.67%
50	\$88.55	\$89.93	\$1.38	1.56%
54	\$94.56	\$95.98	\$1.42	1.51%
60	\$103.55	\$105.05	\$1.49	1.44%
90	\$148.54	\$150.43	\$1.89	1.27%
100	\$163.53	\$165.55	\$2.02	1.23%
150	\$238.51	\$241.18	\$2.68	1.12%
200	\$313.49	\$316.81	\$3.32	1.06%
300	\$463.45	\$468.06	\$4.61	0.99%
400	\$613.41	\$619.32	\$5.92	0.96%
500	\$763.36	\$770.57	\$7.21	0.95%
600	\$913.31	\$921.83	\$8.52	0.93%
800	\$1,213.23	\$1,224.35	\$11.11	0.92%
1,000	\$1,513.14	\$1,526.85	\$13.71	0.91%
2,000	\$3,012.71	\$3,039.40	\$26.69	0.89%
3,000	\$4,512.27	\$4,551.94	\$39.67	0.88%

Note: Current and proposed bills reflect the GCF and MRA used in calculating Rate Year revenue, except that the MRA at Rate Years 1, 2 and 3 rates include the portion of UBs and Gas in Storage Working Capital applicable to all firm customers. The bills

Consolidated Edison Company of New York, Inc.
Comparison of Bills Calculated at Current Rates vs. Proposed Rates

Gas S.C. No. 02
Full Service
General Service Heating
RY1 vs RY2

Delivery GRT:	1.8031%	1.8031%		
Commodity GRT:	2.1291%	2.1291%		
	Bill at	Bill at		
Therm Use	RY1 Rates	Proposed Rates	Dollar	Percentage
30 Days	10/1/2007	10/1/2008	Variance	Variance
0	\$19.95	\$20.35	\$0.40	2.01%
3	\$23.66	\$24.06	\$0.40	1.69%
10	\$36.23	\$36.77	\$0.54	1.49%
20	\$54.17	\$54.91	\$0.74	1.37%
30	\$72.11	\$73.05	\$0.94	1.30%
40	\$90.06	\$91.20	\$1.14	1.27%
50	\$108.00	\$109.33	\$1.33	1.23%
75	\$152.85	\$154.69	\$1.84	1.20%
90	\$179.76	\$181.91	\$2.15	1.20%
100	\$195.81	\$198.16	\$2.35	1.20%
150	\$275.99	\$279.45	\$3.46	1.25%
200	\$356.17	\$360.74	\$4.56	1.28%
250	\$436.36	\$442.03	\$5.66	1.30%
300	\$516.55	\$523.31	\$6.75	1.31%
500	\$837.29	\$848.46	\$11.17	1.33%
900	\$1,478.77	\$1,498.75	\$19.97	1.35%
1,000	\$1,639.15	\$1,661.33	\$22.18	1.35%
2,000	\$3,242.85	\$3,287.06	\$44.21	1.36%
3,000	\$4,846.56	\$4,912.79	\$66.23	1.37%
4,000	\$6,332.99	\$6,414.42	\$81.43	1.29%
5,000	\$7,819.42	\$7,916.06	\$96.64	1.24%
6,000	\$9,305.86	\$9,417.69	\$111.83	1.20%
8,000	\$12,278.71	\$12,420.95	\$142.24	1.16%
10,000	\$15,251.57	\$15,424.23	\$172.66	1.13%
20,000	\$30,115.87	\$30,440.57	\$324.70	1.08%
50,000	\$74,708.76	\$75,489.60	\$780.84	1.05%
100,000	\$149,030.25	\$150,571.30	\$1,541.05	1.03%
150,000	\$223,351.74	\$225,653.01	\$2,301.27	1.03%
200,000	\$297,673.24	\$300,734.72	\$3,061.48	1.03%
250,000	\$371,994.72	\$375,816.42	\$3,821.70	1.03%
300,000	\$446,316.21	\$450,898.13	\$4,581.92	1.03%

Note: Current and proposed bills reflect the GCF and MRA used in calculating Rate Year revenue, except that the MRA at Rate Years 1, 2, and 3 rates include the portion of UBs and Gas in Storage Working Capital applicable to all firm customers. The bills

Consolidated Edison Company of New York, Inc.
Comparison of Bills Calculated at Current Rates vs. Proposed Rates

Gas S.C. No. 02
Full Service
General Service Heating
RY1 vs RY2

Delivery GRT:	1.8031%	1.8031%		
Commodity GRT:	2.1291%	2.1291%		
	Bill at	Bill at		
Therm Use	RY1 Rates	Proposed Rates	Dollar	Percentage
30 Days	10/1/2007	10/1/2008	Variance	Variance
0	\$19.95	\$20.35	\$0.40	2.01%
3	\$23.66	\$24.06	\$0.40	1.69%
10	\$36.23	\$36.77	\$0.54	1.49%
20	\$54.17	\$54.91	\$0.74	1.37%
30	\$72.11	\$73.05	\$0.94	1.30%
40	\$90.06	\$91.20	\$1.14	1.27%
50	\$108.00	\$109.33	\$1.33	1.23%
75	\$152.85	\$154.69	\$1.84	1.20%
90	\$179.76	\$181.91	\$2.15	1.20%
100	\$195.81	\$198.16	\$2.35	1.20%
150	\$275.99	\$279.45	\$3.46	1.25%
200	\$356.17	\$360.74	\$4.56	1.28%
250	\$436.36	\$442.03	\$5.66	1.30%
300	\$516.55	\$523.31	\$6.75	1.31%
500	\$837.29	\$848.46	\$11.17	1.33%
900	\$1,478.77	\$1,498.75	\$19.97	1.35%
1,000	\$1,639.15	\$1,661.33	\$22.18	1.35%
2,000	\$3,242.85	\$3,287.06	\$44.21	1.36%
3,000	\$4,846.56	\$4,912.79	\$66.23	1.37%
4,000	\$6,332.99	\$6,414.42	\$81.43	1.29%
5,000	\$7,819.42	\$7,916.06	\$96.64	1.24%
6,000	\$9,305.86	\$9,417.69	\$111.83	1.20%
8,000	\$12,278.71	\$12,420.95	\$142.24	1.16%
10,000	\$15,251.57	\$15,424.23	\$172.66	1.13%
20,000	\$30,115.87	\$30,440.57	\$324.70	1.08%
50,000	\$74,708.76	\$75,489.60	\$780.84	1.05%
100,000	\$149,030.25	\$150,571.30	\$1,541.05	1.03%
150,000	\$223,351.74	\$225,653.01	\$2,301.27	1.03%
200,000	\$297,673.24	\$300,734.72	\$3,061.48	1.03%
250,000	\$371,994.72	\$375,816.42	\$3,821.70	1.03%
300,000	\$446,316.21	\$450,898.13	\$4,581.92	1.03%

Note: Current and proposed bills reflect the GCF and MRA used in calculating Rate Year revenue, except that the MRA at Rate Years 1, 2, and 3 rates include the portion of UBs and Gas in Storage Working Capital applicable to all firm customers. The bills

Consolidated Edison Company of New York, Inc.
Comparison of Bills Calculated at Current Rates vs. Proposed Rates

Gas S.C. No. 03
Full Service
Residential and Religious Heating
RY1 vs RY2

	Delivery GRT:	2.1577%	2.1577%		
	Commodity GRT:	1.9866%	1.9866%		
Therm Use 30 Days	RY1 Rates 10/1/2007	Proposed Rates 10/1/2008	Dollar Variance	Percentage Variance	
0	\$16.19	\$16.19	\$0.00	0.00%	
3	\$19.99	\$20.00	\$0.01	0.07%	
4	\$21.82	\$21.85	\$0.03	0.12%	
5	\$23.66	\$23.73	\$0.07	0.28%	
6	\$25.50	\$25.58	\$0.08	0.31%	
7	\$27.32	\$27.44	\$0.12	0.44%	
8	\$29.17	\$29.32	\$0.15	0.52%	
9	\$31.00	\$31.17	\$0.17	0.56%	
10	\$32.84	\$33.04	\$0.20	0.62%	
12	\$36.52	\$36.77	\$0.25	0.67%	
14	\$40.18	\$40.50	\$0.32	0.79%	
16	\$43.85	\$44.22	\$0.37	0.85%	
18	\$47.53	\$47.94	\$0.40	0.85%	
20	\$51.20	\$51.67	\$0.48	0.93%	
25	\$60.36	\$61.00	\$0.63	1.05%	
30	\$69.56	\$70.30	\$0.74	1.07%	
35	\$78.73	\$79.63	\$0.90	1.14%	
40	\$87.91	\$88.95	\$1.04	1.19%	
42	\$91.59	\$92.68	\$1.09	1.19%	
50	\$106.27	\$107.58	\$1.31	1.23%	
54	\$113.62	\$115.03	\$1.41	1.24%	
60	\$124.63	\$126.22	\$1.59	1.28%	
90	\$179.70	\$182.12	\$2.42	1.35%	
100	\$196.50	\$199.19	\$2.70	1.37%	
150	\$280.48	\$284.57	\$4.09	1.46%	
200	\$364.46	\$369.94	\$5.48	1.50%	
300	\$532.43	\$540.69	\$8.26	1.55%	
400	\$700.41	\$711.43	\$11.02	1.57%	
500	\$868.38	\$882.18	\$13.80	1.59%	
1,000	\$1,708.21	\$1,735.89	\$27.69	1.62%	
2,000	\$3,387.89	\$3,443.35	\$55.46	1.64%	
3,000	\$5,067.57	\$5,150.80	\$83.23	1.64%	
5,000	\$8,265.71	\$8,404.49	\$138.79	1.68%	
10,000	\$16,261.08	\$16,538.72	\$277.64	1.71%	
25,000	\$40,247.20	\$40,941.41	\$694.22	1.72%	
50,000	\$80,224.04	\$81,612.57	\$1,388.53	1.73%	
100,000	\$160,177.73	\$162,954.88	\$2,777.15	1.73%	
200,000	\$320,085.14	\$325,639.52	\$5,554.38	1.74%	

Note: Current and proposed bills reflect the GCF and MRA used in calculating Rate Year revenue, except that the MRA at Rate Years 1, 2, and 3 rates include the portion of UBs and Gas in Storage Working Capital applicable to all firm customers. The bills

Consolidated Edison Company of New York, Inc.
Comparison of Bills Calculated at Current Rates vs. Proposed Rates

Gas S.C. No. 03
Full Service
Residential and Religious Heating - Low Income
RY1 vs RY2

	Delivery GRT:	2.1577%	2.1577%		
	Commodity GRT:	1.9866%	1.9866%		
	Bill at	Bill at			
Therm Use	RY1 Rates	Proposed Rates	Dollar	Percentage	
30 Days	10/1/2007	10/1/2008	Variance	Variance	
0	\$14.68	\$15.44	\$0.76	5.18%	
3	\$18.47	\$19.24	\$0.77	4.19%	
4	\$20.11	\$20.89	\$0.78	3.86%	
5	\$21.73	\$22.56	\$0.83	3.81%	
6	\$23.36	\$24.20	\$0.84	3.59%	
7	\$24.98	\$25.86	\$0.88	3.52%	
8	\$26.62	\$27.52	\$0.90	3.38%	
9	\$28.24	\$29.17	\$0.93	3.30%	
10	\$29.88	\$30.83	\$0.95	3.19%	
12	\$33.13	\$34.16	\$1.03	3.10%	
14	\$36.39	\$37.46	\$1.07	2.94%	
16	\$39.64	\$40.77	\$1.13	2.86%	
18	\$42.90	\$44.08	\$1.17	2.74%	
20	\$46.16	\$47.39	\$1.24	2.68%	
25	\$54.29	\$55.67	\$1.37	2.53%	
30	\$62.45	\$63.96	\$1.51	2.42%	
35	\$70.59	\$72.24	\$1.65	2.33%	
40	\$78.73	\$80.52	\$1.79	2.28%	
42	\$81.98	\$83.83	\$1.85	2.25%	
50	\$95.02	\$97.09	\$2.07	2.18%	
54	\$101.53	\$103.70	\$2.17	2.14%	
60	\$111.30	\$113.65	\$2.35	2.11%	
90	\$160.16	\$163.33	\$3.17	1.98%	
100	\$176.96	\$180.40	\$3.45	1.95%	
150	\$260.94	\$265.78	\$4.84	1.85%	
200	\$344.92	\$351.15	\$6.23	1.81%	
300	\$512.89	\$521.90	\$9.01	1.76%	
400	\$680.86	\$692.64	\$11.78	1.73%	
500	\$848.83	\$863.39	\$14.56	1.72%	
1,000	\$1,688.67	\$1,717.11	\$28.45	1.68%	
2,000	\$3,368.35	\$3,424.56	\$56.21	1.67%	
3,000	\$5,048.03	\$5,132.01	\$83.98	1.66%	
5,000	\$8,246.17	\$8,385.70	\$139.54	1.69%	
10,000	\$16,241.54	\$16,519.94	\$278.40	1.71%	
25,000	\$40,227.65	\$40,922.63	\$694.99	1.73%	
50,000	\$80,204.49	\$81,593.78	\$1,389.29	1.73%	
100,000	\$160,158.19	\$162,936.09	\$2,777.90	1.73%	
200,000	\$320,065.60	\$325,620.73	\$5,555.13	1.74%	

Note: Current and proposed bills reflect the GCF and MRA used in calculating Rate Year revenue, except that the MRA at Rate Years 1, 2, and 3 rates include the portion of UBs and Gas in Storage Working Capital applicable to all firm customers. The bills

Consolidated Edison Company of New York, Inc.
Comparison of Bills Calculated at Current Rates vs. Proposed Rates

Gas S.C. No. 03
Full Service
Multi-Dwelling
RY1 vs RY2

	Delivery GRT:	2.1577%	2.1577%		
	Commodity GRT:	1.9866%	1.9866%		
		Bill at	Bill at		
Therm Use		RY1 Rates	Proposed Rates	Dollar	Percentage
30 Days		10/1/2007	10/1/2008	Variance	Variance
0		\$16.19	\$16.19	\$0.00	0.00%
3		\$19.99	\$20.00	\$0.01	0.07%
4		\$21.82	\$21.85	\$0.03	0.12%
5		\$23.66	\$23.73	\$0.07	0.28%
6		\$25.50	\$25.58	\$0.08	0.31%
7		\$27.32	\$27.44	\$0.12	0.44%
8		\$29.17	\$29.32	\$0.15	0.52%
9		\$31.00	\$31.17	\$0.17	0.56%
10		\$32.84	\$33.04	\$0.20	0.62%
12		\$36.52	\$36.77	\$0.25	0.67%
14		\$40.18	\$40.50	\$0.32	0.79%
16		\$43.85	\$44.22	\$0.37	0.85%
18		\$47.53	\$47.94	\$0.40	0.85%
20		\$51.20	\$51.67	\$0.48	0.93%
25		\$60.36	\$61.00	\$0.63	1.05%
30		\$69.56	\$70.30	\$0.74	1.07%
35		\$78.73	\$79.63	\$0.90	1.14%
40		\$87.91	\$88.95	\$1.04	1.19%
42		\$91.59	\$92.68	\$1.09	1.19%
50		\$106.27	\$107.58	\$1.31	1.23%
54		\$113.62	\$115.03	\$1.41	1.24%
60		\$124.63	\$126.22	\$1.59	1.28%
90		\$179.70	\$182.12	\$2.42	1.35%
100		\$196.50	\$199.19	\$2.70	1.37%
150		\$280.48	\$284.57	\$4.09	1.46%
200		\$364.46	\$369.94	\$5.48	1.50%
300		\$532.43	\$540.69	\$8.26	1.55%
400		\$700.41	\$711.43	\$11.02	1.57%
500		\$868.38	\$882.18	\$13.80	1.59%
1,000		\$1,708.21	\$1,735.89	\$27.69	1.62%
2,000		\$3,387.89	\$3,443.35	\$55.46	1.64%
3,000		\$5,067.57	\$5,150.80	\$83.23	1.64%
5,000		\$8,265.71	\$8,404.49	\$138.79	1.68%
10,000		\$16,261.08	\$16,538.72	\$277.64	1.71%
25,000		\$40,247.20	\$40,941.41	\$694.22	1.72%
50,000		\$80,224.04	\$81,612.57	\$1,388.53	1.73%
100,000		\$160,177.73	\$162,954.88	\$2,777.15	1.73%
200,000		\$320,085.14	\$325,639.52	\$5,554.38	1.74%

Note: Current and proposed bills reflect the GCF and MRA used in calculating Rate Year revenue, except that the MRA at Rate Years 1, 2, and 3 rates include the portion of UBs and Gas in Storage Working Capital applicable to all firm customers. The bills

Consolidated Edison Company of New York, Inc.
Comparison of Bills Calculated at Current Rates vs. Proposed Rates

Gas S.C. No. 03
Full Service
Multi-Dwelling - Low Income
RY1 vs RY2

Delivery GRT:	2.1577%	2.1577%		
Commodity GRT:	1.9866%	1.9866%		
	Bill at	Bill at		
Therm Use	RY1 Rates	Proposed Rates	Dollar	Percentage
30 Days	10/1/2007	10/1/2008	Variance	Variance
0	\$14.68	\$15.44	\$0.76	5.18%
3	\$18.47	\$19.24	\$0.77	4.19%
4	\$20.11	\$20.89	\$0.78	3.86%
5	\$21.73	\$22.56	\$0.83	3.81%
6	\$23.36	\$24.20	\$0.84	3.59%
7	\$24.98	\$25.86	\$0.88	3.52%
8	\$26.62	\$27.52	\$0.90	3.38%
9	\$28.24	\$29.17	\$0.93	3.30%
10	\$29.88	\$30.83	\$0.95	3.19%
12	\$33.13	\$34.16	\$1.03	3.10%
14	\$36.39	\$37.46	\$1.07	2.94%
16	\$39.64	\$40.77	\$1.13	2.86%
18	\$42.90	\$44.08	\$1.17	2.74%
20	\$46.16	\$47.39	\$1.24	2.68%
25	\$54.29	\$55.67	\$1.37	2.53%
30	\$62.45	\$63.96	\$1.51	2.42%
35	\$70.59	\$72.24	\$1.65	2.33%
40	\$78.73	\$80.52	\$1.79	2.28%
42	\$81.98	\$83.83	\$1.85	2.25%
50	\$95.02	\$97.09	\$2.07	2.18%
54	\$101.53	\$103.70	\$2.17	2.14%
60	\$111.30	\$113.65	\$2.35	2.11%
90	\$160.16	\$163.33	\$3.17	1.98%
100	\$176.96	\$180.40	\$3.45	1.95%
150	\$260.94	\$265.78	\$4.84	1.85%
200	\$344.92	\$351.15	\$6.23	1.81%
300	\$512.89	\$521.90	\$9.01	1.76%
400	\$680.86	\$692.64	\$11.78	1.73%
500	\$848.83	\$863.39	\$14.56	1.72%
1,000	\$1,688.67	\$1,717.11	\$28.45	1.68%
2,000	\$3,368.35	\$3,424.56	\$56.21	1.67%
3,000	\$5,048.03	\$5,132.01	\$83.98	1.66%
5,000	\$8,246.17	\$8,385.70	\$139.54	1.69%
10,000	\$16,241.54	\$16,519.94	\$278.40	1.71%
25,000	\$40,227.65	\$40,922.63	\$694.99	1.73%
50,000	\$80,204.49	\$81,593.78	\$1,389.29	1.73%
100,000	\$160,158.19	\$162,936.09	\$2,777.90	1.73%
200,000	\$320,065.60	\$325,620.73	\$5,555.13	1.74%

Note: Current and proposed bills reflect the GCF and MRA used in calculating Rate Year revenue, except that the MRA at Rate Years 1, 2, and 3 rates include the portion of UBs and Gas in Storage Working Capital applicable to all firm customers. The bills

Consolidated Edison Company of New York, Inc.
Comparison of Bills Calculated at Current Rates vs. Proposed Rates

Gas S.C. No. 01
Full Service
Residential and Religious
RY2 vs RY3

Delivery GRT:	2.3297%	2.3297%		
Commodity GRT:	2.1483%	2.1483%		
Therm Use 30 Days	Bill at RY2 Rates 10/1/2008	Bill at Proposed Rates 10/1/2009	Dollar Variance	Percentage Variance
0	\$15.46	\$16.06	\$0.60	3.88%
3	\$18.83	\$19.46	\$0.62	3.31%
4	\$20.56	\$21.29	\$0.72	3.53%
5	\$22.28	\$23.13	\$0.86	3.84%
6	\$24.00	\$24.96	\$0.97	4.03%
7	\$25.71	\$26.80	\$1.09	4.23%
8	\$27.44	\$28.64	\$1.20	4.37%
9	\$29.16	\$30.48	\$1.32	4.53%
10	\$30.89	\$32.31	\$1.42	4.60%
12	\$34.32	\$36.00	\$1.67	4.88%
14	\$37.76	\$39.66	\$1.91	5.05%
16	\$41.20	\$43.33	\$2.13	5.17%
18	\$44.64	\$47.01	\$2.37	5.31%
20	\$48.07	\$50.69	\$2.61	5.44%
25	\$56.68	\$59.87	\$3.19	5.63%
30	\$65.29	\$69.05	\$3.77	5.77%
35	\$73.89	\$78.25	\$4.36	5.90%
40	\$82.48	\$87.44	\$4.96	6.01%
42	\$85.92	\$91.11	\$5.19	6.04%
50	\$99.69	\$105.81	\$6.12	6.14%
54	\$106.57	\$113.17	\$6.60	6.19%
60	\$116.89	\$124.19	\$7.30	6.25%
90	\$168.49	\$179.32	\$10.83	6.43%
100	\$185.69	\$197.70	\$12.01	6.47%
150	\$271.70	\$289.57	\$17.87	6.58%
200	\$357.71	\$381.46	\$23.74	6.64%
300	\$529.73	\$565.21	\$35.48	6.70%
400	\$701.75	\$748.97	\$47.22	6.73%
500	\$873.76	\$932.73	\$58.97	6.75%
600	\$1,045.78	\$1,116.50	\$70.71	6.76%
800	\$1,389.83	\$1,484.01	\$94.18	6.78%
1,000	\$1,733.85	\$1,851.54	\$117.69	6.79%
2,000	\$3,454.03	\$3,689.13	\$235.10	6.81%
3,000	\$5,174.19	\$5,526.73	\$352.53	6.81%

Note: Current and proposed bills reflect the GCF and MRA used in calculating Rate Year revenue, except that the MRA at Rate Years 1, 2, and 3 rates include the portion of UBs and Gas in Storage Working Capital applicable to all firm customers. The bills

Consolidated Edison Company of New York, Inc.
Comparison of Bills Calculated at Current Rates vs. Proposed Rates

Gas S.C. No. 01
Full Service
Residential and Religious
RY2 vs RY3

	Delivery GRT:	2.3297%	2.3297%		
	Commodity GRT:	2.1483%	2.1483%		
Therm Use 30 Days	RY2 Rates Bill at 10/1/2008	Proposed Rates Bill at 10/1/2009	Dollar Variance	Percentage Variance	
0	\$15.46	\$16.06	\$0.60	3.88%	
3	\$18.83	\$19.46	\$0.62	3.31%	
4	\$20.56	\$21.29	\$0.72	3.53%	
5	\$22.28	\$23.13	\$0.86	3.84%	
6	\$24.00	\$24.96	\$0.97	4.03%	
7	\$25.71	\$26.80	\$1.09	4.23%	
8	\$27.44	\$28.64	\$1.20	4.37%	
9	\$29.16	\$30.48	\$1.32	4.53%	
10	\$30.89	\$32.31	\$1.42	4.60%	
12	\$34.32	\$36.00	\$1.67	4.88%	
14	\$37.76	\$39.66	\$1.91	5.05%	
16	\$41.20	\$43.33	\$2.13	5.17%	
18	\$44.64	\$47.01	\$2.37	5.31%	
20	\$48.07	\$50.69	\$2.61	5.44%	
25	\$56.68	\$59.87	\$3.19	5.63%	
30	\$65.29	\$69.05	\$3.77	5.77%	
35	\$73.89	\$78.25	\$4.36	5.90%	
40	\$82.48	\$87.44	\$4.96	6.01%	
42	\$85.92	\$91.11	\$5.19	6.04%	
50	\$99.69	\$105.81	\$6.12	6.14%	
54	\$106.57	\$113.17	\$6.60	6.19%	
60	\$116.89	\$124.19	\$7.30	6.25%	
90	\$168.49	\$179.32	\$10.83	6.43%	
100	\$185.69	\$197.70	\$12.01	6.47%	
150	\$271.70	\$289.57	\$17.87	6.58%	
200	\$357.71	\$381.46	\$23.74	6.64%	
300	\$529.73	\$565.21	\$35.48	6.70%	
400	\$701.75	\$748.97	\$47.22	6.73%	
500	\$873.76	\$932.73	\$58.97	6.75%	
600	\$1,045.78	\$1,116.50	\$70.71	6.76%	
800	\$1,389.83	\$1,484.01	\$94.18	6.78%	
1,000	\$1,733.85	\$1,851.54	\$117.69	6.79%	
2,000	\$3,454.03	\$3,689.13	\$235.10	6.81%	
3,000	\$5,174.19	\$5,526.73	\$352.53	6.81%	

Note: Current and proposed bills reflect the GCF and MRA used in calculating Rate Year revenue, except that the MRA at Rate Years 1, 2, and 3 rates include the portion of UBs and Gas in Storage Working Capital applicable to all firm customers. The bills

Consolidated Edison Company of New York, Inc.
Comparison of Bills Calculated at Current Rates vs. Proposed Rates

Gas S.C. No. 01
Full Service
Residential and Religious - Low Income
RY2 vs RY3

Delivery GRT:	2.3297%	2.3297%		
Commodity GRT:	2.1483%	2.1483%		
Therm Use 30 Days	Bill at RY2 Rates 10/1/2008	Bill at Proposed Rates 10/1/2009	Dollar Variance	Percentage Variance
0	\$15.46	\$16.06	\$0.60	3.88%
3	\$18.83	\$19.46	\$0.62	3.31%
4	\$20.35	\$21.08	\$0.72	3.56%
5	\$21.87	\$22.71	\$0.85	3.87%
6	\$23.38	\$24.33	\$0.96	4.10%
7	\$24.88	\$25.97	\$1.09	4.37%
8	\$26.40	\$27.59	\$1.19	4.51%
9	\$27.92	\$29.23	\$1.31	4.70%
10	\$29.44	\$30.85	\$1.41	4.80%
12	\$32.44	\$34.12	\$1.67	5.16%
14	\$35.48	\$37.38	\$1.91	5.38%
16	\$38.49	\$40.64	\$2.15	5.58%
18	\$41.53	\$43.90	\$2.37	5.71%
20	\$44.54	\$47.16	\$2.61	5.87%
25	\$52.11	\$55.31	\$3.20	6.14%
30	\$59.68	\$63.45	\$3.78	6.33%
35	\$67.24	\$71.61	\$4.37	6.50%
40	\$74.79	\$79.76	\$4.97	6.64%
42	\$77.83	\$83.02	\$5.19	6.67%
50	\$89.93	\$96.05	\$6.12	6.81%
54	\$95.98	\$102.59	\$6.61	6.88%
60	\$105.05	\$112.36	\$7.31	6.96%
90	\$150.43	\$161.25	\$10.82	7.19%
100	\$165.55	\$177.56	\$12.01	7.26%
150	\$241.18	\$259.05	\$17.87	7.41%
200	\$316.81	\$340.56	\$23.74	7.49%
300	\$468.06	\$503.55	\$35.49	7.58%
400	\$619.32	\$666.55	\$47.23	7.63%
500	\$770.57	\$829.54	\$58.97	7.65%
600	\$921.83	\$992.55	\$70.71	7.67%
800	\$1,224.35	\$1,318.53	\$94.18	7.69%
1,000	\$1,526.85	\$1,644.54	\$117.69	7.71%
2,000	\$3,039.40	\$3,274.50	\$235.10	7.74%
3,000	\$4,551.94	\$4,904.47	\$352.52	7.74%

Note: Current and proposed bills reflect the GCF and MRA used in calculating Rate Year revenue, except that the MRA at Rate Years 1, 2, and 3 rates include the portion of UBs and Gas in Storage Working Capital applicable to all firm customers. The bills

Consolidated Edison Company of New York, Inc.
Comparison of Bills Calculated at Current Rates vs. Proposed Rates

Gas S.C. No. 02
Full Service
General Service Heating
RY2 vs RY3

Delivery GRT:	1.8031%	1.8031%		
Commodity GRT:	2.1291%	2.1291%		
Therm Use 30 Days	Bill at RY2 Rates 10/1/2008	Bill at Proposed Rates 10/1/2009	Dollar Variance	Percentage Variance
0	\$20.35	\$20.84	\$0.49	2.41%
3	\$24.06	\$24.56	\$0.50	2.07%
10	\$36.77	\$37.44	\$0.67	1.81%
20	\$54.91	\$55.82	\$0.91	1.66%
30	\$73.05	\$74.22	\$1.17	1.60%
40	\$91.20	\$92.61	\$1.41	1.55%
50	\$109.33	\$111.01	\$1.68	1.53%
75	\$154.69	\$156.99	\$2.29	1.48%
90	\$181.91	\$184.57	\$2.66	1.46%
100	\$198.16	\$201.11	\$2.94	1.48%
150	\$279.45	\$283.77	\$4.32	1.55%
200	\$360.74	\$366.43	\$5.69	1.58%
250	\$442.03	\$449.10	\$7.07	1.60%
300	\$523.31	\$531.76	\$8.45	1.61%
500	\$848.46	\$862.42	\$13.96	1.65%
900	\$1,498.75	\$1,523.72	\$24.97	1.67%
1,000	\$1,661.33	\$1,689.05	\$27.72	1.67%
2,000	\$3,287.06	\$3,342.32	\$55.26	1.68%
3,000	\$4,912.79	\$4,995.59	\$82.80	1.69%
4,000	\$6,414.42	\$6,516.12	\$101.70	1.59%
5,000	\$7,916.06	\$8,036.64	\$120.58	1.52%
6,000	\$9,417.69	\$9,557.16	\$139.47	1.48%
8,000	\$12,420.95	\$12,598.20	\$177.25	1.43%
10,000	\$15,424.23	\$15,639.26	\$215.03	1.39%
20,000	\$30,440.57	\$30,844.47	\$403.90	1.33%
50,000	\$75,489.60	\$76,460.14	\$970.54	1.29%
100,000	\$150,571.30	\$152,486.24	\$1,914.94	1.27%
150,000	\$225,653.01	\$228,512.35	\$2,859.34	1.27%
200,000	\$300,734.72	\$304,538.46	\$3,803.74	1.26%
250,000	\$375,816.42	\$380,564.56	\$4,748.14	1.26%
300,000	\$450,898.13	\$456,590.67	\$5,692.54	1.26%

Note: Current and proposed bills reflect the GCF and MRA used in calculating Rate Year revenue, except that the MRA at Rate Years 1, 2, and 3 rates include the portion of UBs and Gas in Storage Working Capital applicable to all firm customers. The bills

Consolidated Edison Company of New York, Inc.
Comparison of Bills Calculated at Current Rates vs. Proposed Rates

Gas S.C. No. 02
Full Service
General Service Non-Heating
RY2 vs RY3

Delivery GRT:	2.3185%	2.3185%		
Commodity GRT:	2.3150%	2.3150%		
Therm Use 30 Days	Bill at RY2 Rates 10/1/2008	Bill at Proposed Rates 10/1/2009	Dollar Variance	Percentage Variance
0	\$20.73	\$20.93	\$0.20	0.96%
3	\$23.66	\$23.86	\$0.20	0.84%
10	\$34.46	\$34.85	\$0.39	1.12%
20	\$49.89	\$50.52	\$0.63	1.26%
30	\$65.33	\$66.22	\$0.89	1.36%
40	\$80.77	\$81.90	\$1.13	1.40%
50	\$96.21	\$97.59	\$1.38	1.43%
75	\$134.80	\$136.82	\$2.01	1.49%
90	\$157.95	\$160.35	\$2.40	1.52%
100	\$170.92	\$173.58	\$2.66	1.56%
150	\$235.71	\$239.72	\$4.01	1.70%
200	\$300.50	\$305.86	\$5.35	1.78%
300	\$430.11	\$438.14	\$8.04	1.87%
500	\$689.29	\$702.71	\$13.42	1.95%
900	\$1,207.67	\$1,231.82	\$24.15	2.00%
1,000	\$1,337.26	\$1,364.11	\$26.85	2.01%
2,000	\$2,633.20	\$2,686.92	\$53.72	2.04%
3,000	\$3,929.16	\$4,009.73	\$80.58	2.05%
4,000	\$5,125.23	\$5,224.50	\$99.27	1.94%
5,000	\$6,321.31	\$6,439.27	\$117.96	1.87%
6,000	\$7,517.39	\$7,654.02	\$136.63	1.82%
8,000	\$9,909.56	\$10,083.56	\$174.00	1.76%
10,000	\$12,301.72	\$12,513.09	\$211.37	1.72%
20,000	\$24,262.52	\$24,660.73	\$398.21	1.64%
50,000	\$60,144.95	\$61,103.66	\$958.71	1.59%
100,000	\$119,949.00	\$121,841.88	\$1,892.88	1.58%
150,000	\$179,753.05	\$182,580.09	\$2,827.04	1.57%
200,000	\$239,557.10	\$243,318.31	\$3,761.21	1.57%
250,000	\$299,361.15	\$304,056.53	\$4,695.38	1.57%
300,000	\$359,165.20	\$364,794.75	\$5,629.55	1.57%

Note: Current and proposed bills reflect the GCF and MRA used in calculating Rate Year revenue, except that the MRA at Rate Years 1, 2 and 3 rates include the portion of UBs and Gas in Storage Working Capital applicable to all firm customers. The bills

Consolidated Edison Company of New York, Inc.
Comparison of Bills Calculated at Current Rates vs. Proposed Rates

Gas S.C. No. 03
Full Service
Residential and Religious Heating
RY2 vs RY3

Delivery GRT:		2.1577%	2.1577%		
Commodity GRT:		1.9866%	1.9866%		
	Bill at	Bill at			
Therm Use	RY2 Rates	Proposed Rates	Dollar	Percentage	
30 Days	10/1/2008	10/1/2009	Variance	Variance	
0	\$16.19	\$16.19	\$0.00	0.00%	
3	\$20.00	\$20.00	\$0.00	0.02%	
4	\$21.85	\$21.90	\$0.05	0.25%	
5	\$23.73	\$23.79	\$0.07	0.28%	
	\$25.58	\$25.70	\$0.12	0.46%	
	\$27.44	\$27.60	\$0.16	0.58%	
	\$29.32	\$29.50	\$0.18	0.61%	
9	\$31.17	\$31.38	\$0.21	0.68%	
10	\$33.04	\$33.29	\$0.25	0.76%	
12	\$36.77	\$37.09	\$0.32	0.88%	
14	\$40.50	\$40.88	\$0.38	0.93%	
16	\$44.22	\$44.68	\$0.46	1.04%	
18	\$47.94	\$48.49	\$0.55	1.15%	
20	\$51.67	\$52.28	\$0.60	1.17%	
25	\$61.00	\$61.77	\$0.77	1.26%	
30	\$70.30	\$71.26	\$0.96	1.36%	
35	\$79.63	\$80.75	\$1.12	1.41%	
40	\$88.95	\$90.24	\$1.29	1.45%	
42	\$92.68	\$94.05	\$1.37	1.48%	
50	\$107.58	\$109.24	\$1.66	1.54%	
54	\$115.03	\$116.82	\$1.79	1.55%	
60	\$126.22	\$128.21	\$1.99	1.58%	
90	\$182.12	\$185.18	\$3.06	1.68%	
100	\$199.19	\$202.61	\$3.42	1.72%	
150	\$284.57	\$289.74	\$5.17	1.82%	
200	\$369.94	\$376.86	\$6.91	1.87%	
300	\$540.69	\$551.12	\$10.43	1.93%	
400	\$711.43	\$725.37	\$13.94	1.96%	
500	\$882.18	\$899.61	\$17.43	1.98%	
1,000	\$1,735.89	\$1,770.89	\$35.00	2.02%	
2,000	\$3,443.35	\$3,513.42	\$70.06	2.03%	
3,000	\$5,150.80	\$5,255.95	\$105.15	2.04%	
5,000	\$8,404.49	\$8,579.80	\$175.31	2.09%	
10,000	\$16,538.72	\$16,889.44	\$350.72	2.12%	
25,000	\$40,941.41	\$41,818.35	\$876.93	2.14%	
50,000	\$81,612.57	\$83,366.52	\$1,753.95	2.15%	
100,000	\$162,954.88	\$166,462.88	\$3,508.00	2.15%	
200,000	\$325,639.52	\$332,655.61	\$7,016.09	2.15%	

Note: Current and proposed bills reflect the GCF and MRA used in calculating Rate Year revenue, except that the MRA at Rate Years 1, 2, and 3 rates include the portion of UBs and Gas in Storage Working Capital applicable to all firm customers. The bills

Consolidated Edison Company of New York, Inc.
Comparison of Bills Calculated at Current Rates vs. Proposed Rates

Gas S.C. No. 03
Full Service
Residential and Religious Heating - Low Income
RY2 vs RY3

	Delivery GRT:	2.1577%	2.1577%		
	Commodity GRT:	1.9866%	1.9866%		
		Bill at	Bill at		
Therm Use 30 Days	RY2 Rates 10/1/2008	Proposed Rates 10/1/2009	Dollar Variance	Percentage Variance	
0	\$15.44	\$16.04	\$0.60	3.89%	
3	\$19.24	\$19.84	\$0.60	3.14%	
4	\$20.89	\$21.54	\$0.65	3.13%	
5	\$22.56	\$23.23	\$0.68	3.00%	
6	\$24.20	\$24.92	\$0.72	2.96%	
7	\$25.86	\$26.62	\$0.76	2.93%	
8	\$27.52	\$28.30	\$0.78	2.83%	
9	\$29.17	\$29.99	\$0.82	2.81%	
10	\$30.83	\$31.69	\$0.86	2.80%	
12	\$34.16	\$35.08	\$0.92	2.71%	
14	\$37.46	\$38.45	\$0.99	2.63%	
16	\$40.77	\$41.84	\$1.07	2.62%	
18	\$44.08	\$45.22	\$1.14	2.59%	
20	\$47.39	\$48.60	\$1.20	2.54%	
25	\$55.67	\$57.05	\$1.38	2.48%	
30	\$63.96	\$65.52	\$1.56	2.43%	
35	\$72.24	\$73.97	\$1.73	2.40%	
40	\$80.52	\$82.42	\$1.90	2.36%	
42	\$83.83	\$85.81	\$1.98	2.36%	
50	\$97.09	\$99.34	\$2.25	2.32%	
54	\$103.70	\$106.10	\$2.40	2.31%	
60	\$113.65	\$116.25	\$2.60	2.29%	
90	\$163.33	\$166.99	\$3.66	2.24%	
100	\$180.40	\$184.42	\$4.02	2.23%	
150	\$265.78	\$271.54	\$5.76	2.17%	
200	\$351.15	\$358.67	\$7.51	2.14%	
300	\$521.90	\$532.92	\$11.02	2.11%	
400	\$692.64	\$707.18	\$14.54	2.10%	
500	\$863.39	\$881.42	\$18.03	2.09%	
1,000	\$1,717.11	\$1,752.70	\$35.59	2.07%	
2,000	\$3,424.56	\$3,495.23	\$70.66	2.06%	
3,000	\$5,132.01	\$5,237.76	\$105.75	2.06%	
5,000	\$8,385.70	\$8,561.61	\$175.90	2.10%	
10,000	\$16,519.94	\$16,871.25	\$351.31	2.13%	
25,000	\$40,922.63	\$41,800.16	\$877.52	2.14%	
50,000	\$81,593.78	\$83,348.33	\$1,754.55	2.15%	
100,000	\$162,936.09	\$166,444.69	\$3,508.60	2.15%	
200,000	\$325,620.73	\$332,637.42	\$7,016.69	2.15%	

Note: Current and proposed bills reflect the GCF and MRA used in calculating Rate Year revenue, except that the MRA at Rate Years 1, 2, and 3 rates include the portion of UBs and Gas in Storage Working Capital applicable to all firm customers. The bills

Consolidated Edison Company of New York, Inc.
Comparison of Bills Calculated at Current Rates vs. Proposed Rates

Gas S.C. No. 03
Full Service
Multi-Dwelling
RY2 vs RY3

Delivery GRT: 2.1577%		2.1577%			
Commodity GRT: 1.9866%		1.9866%			
Therm Use 30 Days	Bill at RY2 Rates 10/1/2008	Proposed Rates 10/1/2009	Dollar Variance	Percentage Variance	
0	\$16.19	\$16.19	\$0.00	0.00%	
3	\$20.00	\$20.00	\$0.00	0.02%	
4	\$21.85	\$21.90	\$0.05	0.25%	
5	\$23.73	\$23.79	\$0.07	0.28%	
6	\$25.58	\$25.70	\$0.12	0.46%	
7	\$27.44	\$27.60	\$0.16	0.58%	
8	\$29.32	\$29.50	\$0.18	0.61%	
9	\$31.17	\$31.38	\$0.21	0.68%	
10	\$33.04	\$33.29	\$0.25	0.76%	
12	\$36.77	\$37.09	\$0.32	0.88%	
14	\$40.50	\$40.88	\$0.38	0.93%	
16	\$44.22	\$44.68	\$0.46	1.04%	
18	\$47.94	\$48.49	\$0.55	1.15%	
20	\$51.67	\$52.28	\$0.60	1.17%	
25	\$61.00	\$61.77	\$0.77	1.26%	
30	\$70.30	\$71.26	\$0.96	1.36%	
35	\$79.63	\$80.75	\$1.12	1.41%	
40	\$88.95	\$90.24	\$1.29	1.45%	
42	\$92.68	\$94.05	\$1.37	1.48%	
50	\$107.58	\$109.24	\$1.66	1.54%	
54	\$115.03	\$116.82	\$1.79	1.55%	
60	\$126.22	\$128.21	\$1.99	1.58%	
90	\$182.12	\$185.18	\$3.06	1.68%	
100	\$199.19	\$202.61	\$3.42	1.72%	
150	\$284.57	\$289.74	\$5.17	1.82%	
200	\$369.94	\$376.86	\$6.91	1.87%	
300	\$540.69	\$551.12	\$10.43	1.93%	
400	\$711.43	\$725.37	\$13.94	1.96%	
500	\$882.18	\$899.61	\$17.43	1.98%	
1,000	\$1,735.89	\$1,770.89	\$35.00	2.02%	
2,000	\$3,443.35	\$3,513.42	\$70.06	2.03%	
3,000	\$5,150.80	\$5,255.95	\$105.15	2.04%	
5,000	\$8,404.49	\$8,579.80	\$175.31	2.09%	
10,000	\$16,538.72	\$16,889.44	\$350.72	2.12%	
25,000	\$40,941.41	\$41,818.35	\$876.93	2.14%	
50,000	\$81,612.57	\$83,366.52	\$1,753.95	2.15%	
100,000	\$162,954.88	\$166,462.88	\$3,508.00	2.15%	
200,000	\$325,639.52	\$332,655.61	\$7,016.09	2.15%	

Note: Current and proposed bills reflect the GCF and MRA used in calculating Rate Year revenue, except that the MRA at Rate Years 1, 2, and 3 rates include the portion of UBs and Gas in Storage Working Capital applicable to all firm customers. The bills

Consolidated Edison Company of New York, Inc.
Comparison of Bills Calculated at Current Rates vs. Proposed Rates

Gas S.C. No. 03
Full Service
Multi-Dwelling - Low Income
RY2 vs RY3

Delivery GRT:	2.1577%	2.1577%		
Commodity GRT:	1.9866%	1.9866%		
	Bill at	Bill at		
	RY2 Rates	Proposed Rates		
	10/1/2008	10/1/2009		
Therm Use 30 Days			Dollar Variance	Percentage Variance
0	\$15.44	\$16.04	\$0.60	3.89%
3	\$19.24	\$19.84	\$0.60	3.14%
4	\$20.89	\$21.54	\$0.65	3.13%
5	\$22.56	\$23.23	\$0.68	3.00%
6	\$24.20	\$24.92	\$0.72	2.96%
7	\$25.86	\$26.62	\$0.76	2.93%
8	\$27.52	\$28.30	\$0.78	2.83%
9	\$29.17	\$29.99	\$0.82	2.81%
10	\$30.83	\$31.69	\$0.86	2.80%
12	\$34.16	\$35.08	\$0.92	2.71%
14	\$37.46	\$38.45	\$0.99	2.63%
16	\$40.77	\$41.84	\$1.07	2.62%
18	\$44.08	\$45.22	\$1.14	2.59%
20	\$47.39	\$48.60	\$1.20	2.54%
25	\$55.67	\$57.05	\$1.38	2.48%
30	\$63.96	\$65.52	\$1.56	2.43%
35	\$72.24	\$73.97	\$1.73	2.40%
40	\$80.52	\$82.42	\$1.90	2.36%
42	\$83.83	\$85.81	\$1.98	2.36%
50	\$97.09	\$99.34	\$2.25	2.32%
54	\$103.70	\$106.10	\$2.40	2.31%
60	\$113.65	\$116.25	\$2.60	2.29%
90	\$163.33	\$166.99	\$3.66	2.24%
100	\$180.40	\$184.42	\$4.02	2.23%
150	\$265.78	\$271.54	\$5.76	2.17%
200	\$351.15	\$358.67	\$7.51	2.14%
300	\$521.90	\$532.92	\$11.02	2.11%
400	\$692.64	\$707.18	\$14.54	2.10%
500	\$863.39	\$881.42	\$18.03	2.09%
1,000	\$1,717.11	\$1,752.70	\$35.59	2.07%
2,000	\$3,424.56	\$3,495.23	\$70.66	2.06%
3,000	\$5,132.01	\$5,237.76	\$105.75	2.06%
5,000	\$8,385.70	\$8,561.61	\$175.90	2.10%
10,000	\$16,519.94	\$16,871.25	\$351.31	2.13%
25,000	\$40,922.63	\$41,800.16	\$877.52	2.14%
50,000	\$81,593.78	\$83,348.33	\$1,754.55	2.15%
100,000	\$162,936.09	\$166,444.69	\$3,508.60	2.15%
200,000	\$325,620.73	\$332,637.42	\$7,016.69	2.15%

Note: Current and proposed bills reflect the GCF and MRA used in calculating Rate Year revenue, except that the MRA at Rate Years 1, 2, and 3 rates include the portion of UBs and Gas in Storage Working Capital applicable to all firm customers. The bills

Consolidated Edison Company of New York, Inc.
Comparison of Bills Calculated at Current Rates vs. Proposed Rates

Gas S.C. No. 13
Full Service
Seasonal Off-Peak Service
RY2 vs RY3

	Delivery GRT:	2.1577%	2.1577%		
	Commodity GRT:	1.8698%	1.8698%		
		Bill at	Bill at		
Therm Use	RY2 Rates	Proposed Rates	Dollar	Percentage	
30 Days	10/1/2008	10/1/2009	Variance	Variance	
0	\$35.14	\$35.49	\$0.35	1.00%	
3	\$38.23	\$38.57	\$0.34	0.89%	
4	\$39.45	\$39.82	\$0.38	0.96%	
5	\$40.68	\$41.08	\$0.40	0.98%	
6	\$41.90	\$42.34	\$0.44	1.04%	
7	\$43.14	\$43.59	\$0.45	1.04%	
8	\$44.35	\$44.84	\$0.49	1.10%	
9	\$45.60	\$46.09	\$0.50	1.09%	
10	\$46.81	\$47.35	\$0.54	1.14%	
12	\$49.27	\$49.85	\$0.58	1.19%	
14	\$51.72	\$52.36	\$0.64	1.24%	
16	\$54.16	\$54.87	\$0.70	1.30%	
18	\$56.61	\$57.37	\$0.76	1.35%	
20	\$59.07	\$59.88	\$0.81	1.37%	
25	\$65.21	\$66.15	\$0.94	1.44%	
30	\$71.33	\$72.40	\$1.07	1.49%	
35	\$77.47	\$78.67	\$1.19	1.54%	
40	\$83.60	\$84.93	\$1.33	1.59%	
42	\$86.05	\$87.44	\$1.39	1.62%	
50	\$95.86	\$97.47	\$1.61	1.68%	
54	\$100.76	\$102.47	\$1.71	1.70%	
60	\$108.12	\$109.99	\$1.87	1.73%	
90	\$144.92	\$147.58	\$2.66	1.83%	
100	\$157.19	\$160.12	\$2.93	1.87%	
150	\$218.50	\$222.76	\$4.26	1.95%	
200	\$279.81	\$285.41	\$5.59	2.00%	
300	\$402.46	\$410.71	\$8.26	2.05%	
400	\$525.09	\$536.00	\$10.91	2.08%	
500	\$647.73	\$661.30	\$13.57	2.10%	
1,000	\$1,260.90	\$1,287.78	\$26.88	2.13%	
2,000	\$2,464.35	\$2,514.84	\$50.49	2.05%	
3,000	\$3,662.10	\$3,735.43	\$73.34	2.00%	
5,000	\$6,057.59	\$6,176.61	\$119.02	1.96%	
10,000	\$12,046.29	\$12,279.53	\$233.24	1.94%	
25,000	\$30,012.42	\$30,588.33	\$575.90	1.92%	
50,000	\$59,955.98	\$61,102.97	\$1,146.99	1.91%	
100,000	\$119,843.08	\$122,132.26	\$2,289.18	1.91%	
200,000	\$239,617.27	\$244,190.84	\$4,573.57	1.91%	

Note: Current and proposed bills reflect the GCF and MRA used in calculating Rate Year revenue, except that the MRA at Rate Years 1, 2, and 3 rates include the portion of UBs and Gas in Storage Working Capital applicable to all firm customers. The bills

Consolidated Edison Company of New York, Inc.
Comparison of Bills Calculated at Current Rates vs. Proposed Rates

Gas S.C. No. 01
Transportation Service
Residential and Religious
Current vs RY1

Delivery GRT:	2.3297%	2.3297%		
Commodity GRT:	2.1483%	2.1483%		
Therm Use 30 Days	Bill at Current Rates 10/1/2004	Bill at Proposed Rates 10/1/2007	Dollar Variance	Percentage Variance
0	\$12.67	\$14.22	\$1.55	12.23%
3	\$12.65	\$14.35	\$1.70	13.43%
4	\$13.20	\$14.98	\$1.78	13.48%
5	\$13.76	\$15.61	\$1.85	13.45%
6	\$14.32	\$16.24	\$1.92	13.41%
7	\$14.88	\$16.86	\$1.98	13.31%
8	\$15.42	\$17.48	\$2.06	13.36%
9	\$15.96	\$18.11	\$2.15	13.47%
10	\$16.53	\$18.74	\$2.21	13.37%
12	\$17.62	\$19.98	\$2.36	13.39%
14	\$18.73	\$21.24	\$2.51	13.40%
16	\$19.84	\$22.50	\$2.66	13.41%
18	\$20.95	\$23.75	\$2.80	13.36%
20	\$22.04	\$25.01	\$2.97	13.48%
25	\$24.80	\$28.14	\$3.34	13.47%
30	\$27.58	\$31.28	\$3.70	13.42%
35	\$30.34	\$34.41	\$4.07	13.42%
40	\$33.10	\$37.54	\$4.44	13.42%
42	\$34.20	\$38.79	\$4.59	13.42%
50	\$38.62	\$43.80	\$5.18	13.41%
54	\$40.83	\$46.31	\$5.48	13.42%
60	\$44.14	\$50.07	\$5.93	13.43%
90	\$60.72	\$68.87	\$8.15	13.42%
100	\$66.24	\$75.14	\$8.90	13.44%
150	\$93.86	\$106.46	\$12.60	13.42%
200	\$121.49	\$137.79	\$16.30	13.42%
300	\$176.72	\$200.44	\$23.72	13.42%
400	\$231.97	\$263.10	\$31.13	13.42%
500	\$287.21	\$325.76	\$38.55	13.42%
600	\$342.46	\$388.42	\$45.96	13.42%
800	\$452.94	\$513.73	\$60.79	13.42%
1,000	\$563.43	\$639.05	\$75.62	13.42%
2,000	\$1,115.85	\$1,265.62	\$149.77	13.42%
3,000	\$1,668.28	\$1,892.19	\$223.91	13.42%

Note: Current and proposed bills reflect delivery rates, estimated balancing costs, and estimated MRAs for each Rate Year. The MRAs include an estimate of the UBs and Gas In Storage Working Capital applicable to all firm customers for each Rate Year.

Consolidated Edison Company of New York, Inc.
Comparison of Bills Calculated at Current Rates vs. Proposed Rates

Gas S.C. No. 01
Transportation Service
Residential and Religious - Low Income
Current vs RY1

	Delivery GRT:	2.3297%	2.3297%		
	Commodity GRT:	2.1483%	2.1483%		
		Bill at	Bill at		
		Current Rates	Proposed Rates		
		10/1/2004	10/1/2007		
Therm Use	30 Days			Dollar	Percentage
				Variance	Variance
0		\$12.67	\$14.22	\$1.55	12.23%
3		\$12.65	\$14.35	\$1.70	13.43%
4		\$13.04	\$14.78	\$1.74	13.34%
5		\$13.43	\$15.19	\$1.76	13.11%
6		\$13.81	\$15.62	\$1.81	13.11%
7		\$14.20	\$16.03	\$1.83	12.89%
8		\$14.58	\$16.44	\$1.86	12.75%
9		\$14.96	\$16.86	\$1.90	12.70%
10		\$15.35	\$17.28	\$1.93	12.57%
12		\$16.13	\$18.12	\$1.99	12.33%
14		\$16.89	\$18.96	\$2.07	12.26%
16		\$17.67	\$19.80	\$2.13	12.06%
18		\$18.44	\$20.64	\$2.20	11.93%
20		\$19.21	\$21.48	\$2.27	11.82%
25		\$21.14	\$23.58	\$2.44	11.54%
30		\$23.07	\$25.67	\$2.60	11.27%
35		\$25.00	\$27.76	\$2.76	11.04%
40		\$26.93	\$29.86	\$2.93	10.88%
42		\$27.69	\$30.69	\$3.00	10.83%
50		\$30.77	\$34.03	\$3.26	10.59%
54		\$32.32	\$35.72	\$3.40	10.52%
60		\$34.63	\$38.24	\$3.61	10.42%
90		\$46.20	\$50.80	\$4.60	9.96%
100		\$50.06	\$55.00	\$4.94	9.87%
150		\$69.32	\$75.93	\$6.61	9.54%
200		\$88.61	\$96.89	\$8.28	9.34%
300		\$127.16	\$138.78	\$11.62	9.14%
400		\$165.71	\$180.67	\$14.96	9.03%
500		\$204.26	\$222.57	\$18.31	8.96%
600		\$242.82	\$264.47	\$21.65	8.92%
800		\$319.92	\$348.25	\$28.33	8.86%
1,000		\$397.03	\$432.04	\$35.01	8.82%
2,000		\$782.55	\$850.99	\$68.44	8.75%
3,000		\$1,168.08	\$1,269.94	\$101.86	8.72%

Note: Current and proposed bills reflect delivery rates, estimated balancing costs, and estimated MRAs for each Rate Year. The MRAs include an estimate of the UBs and Gas in Storage Working Capital applicable to all firm customers for each Rate Year.

Consolidated Edison Company of New York, Inc.
Comparison of Bills Calculated at Current Rates vs. Proposed Rates

Gas S.C. No. 02
Transportation Service
General Service Heating
Current vs RY1

	Delivery GRT:	1.8031%	1.8031%		
	Commodity GRT:	2.1291%	2.1291%		
Therm Use 30 Days	Current Rates Bill at 10/1/2004	Proposed Rates Bill at 10/1/2007	Dollar Variance	Percentage Variance	
0	\$12.60	\$19.47	\$6.87	54.52%	
3	\$12.65	\$19.67	\$7.02	55.50%	
10	\$16.67	\$24.03	\$7.36	44.16%	
20	\$22.37	\$30.24	\$7.87	35.18%	
30	\$28.10	\$36.46	\$8.36	29.76%	
40	\$33.81	\$42.67	\$8.86	26.20%	
50	\$39.54	\$48.88	\$9.34	23.62%	
75	\$53.81	\$64.42	\$10.61	19.72%	
90	\$62.41	\$73.75	\$11.34	18.17%	
100	\$66.21	\$78.07	\$11.86	17.91%	
150	\$85.26	\$99.61	\$14.35	16.83%	
200	\$104.29	\$121.16	\$16.87	16.18%	
250	\$123.35	\$142.72	\$19.37	15.70%	
300	\$142.38	\$164.27	\$21.89	15.37%	
500	\$218.56	\$250.48	\$31.92	14.60%	
900	\$370.91	\$422.88	\$51.97	14.01%	
1,000	\$409.00	\$465.99	\$56.99	13.93%	
2,000	\$789.89	\$897.03	\$107.14	13.56%	
3,000	\$1,170.78	\$1,328.06	\$157.28	13.43%	
4,000	\$1,435.50	\$1,641.82	\$206.32	14.37%	
5,000	\$1,700.24	\$1,955.59	\$255.35	15.02%	
6,000	\$1,964.96	\$2,269.34	\$304.38	15.49%	
8,000	\$2,494.41	\$2,896.85	\$402.44	16.13%	
10,000	\$3,023.87	\$3,524.37	\$500.50	16.55%	
20,000	\$5,671.16	\$6,661.94	\$990.78	17.47%	
50,000	\$13,613.01	\$16,074.68	\$2,461.67	18.08%	
100,000	\$26,849.42	\$31,762.56	\$4,913.14	18.30%	
150,000	\$40,085.84	\$47,450.44	\$7,364.60	18.37%	
200,000	\$53,322.25	\$63,138.33	\$9,816.08	18.41%	
250,000	\$66,558.67	\$78,826.21	\$12,267.54	18.43%	
300,000	\$79,795.08	\$94,514.10	\$14,719.02	18.45%	

Note: Current and proposed bills reflect delivery rates, estimated balancing costs, and estimated MRAs for each Rate Year. The MRAs include an estimate of the UBs and Gas in Storage Working Capital applicable to all firm customers for each Rate Year.

Consolidated Edison Company of New York, Inc.
Comparison of Bills Calculated at Current Rates vs. Proposed Rates

Gas S.C. No. 02
Transportation Service
General Service Non-Heating
Current vs RY1

	Delivery GRT:	2.3185%	2.3185%		
	Commodity GRT:	2.3150%	2.3150%		
Therm Use 30 Days	Bill at Current Rates 10/1/2004	Bill at Proposed Rates 10/1/2007	Dollar Variance	Percentage Variance	
0	\$12.67	\$18.05	\$5.38	42.46%	
3	\$12.64	\$18.16	\$5.52	43.66%	
10	\$16.48	\$22.34	\$5.86	35.55%	
20	\$21.97	\$28.32	\$6.35	28.91%	
30	\$27.46	\$34.29	\$6.83	24.87%	
40	\$32.95	\$40.25	\$7.30	22.15%	
50	\$38.44	\$46.23	\$7.79	20.27%	
75	\$52.15	\$61.16	\$9.01	17.28%	
90	\$60.39	\$70.10	\$9.71	16.08%	
100	\$63.40	\$73.60	\$10.20	16.09%	
150	\$78.41	\$91.01	\$12.60	16.07%	
200	\$93.42	\$108.43	\$15.01	16.07%	
300	\$123.45	\$143.28	\$19.83	16.06%	
500	\$183.50	\$212.96	\$29.46	16.05%	
900	\$303.61	\$352.32	\$48.71	16.04%	
1,000	\$333.64	\$387.17	\$53.53	16.04%	
2,000	\$633.91	\$735.60	\$101.69	16.04%	
3,000	\$934.19	\$1,084.02	\$149.83	16.04%	
4,000	\$1,138.59	\$1,336.27	\$197.68	17.36%	
5,000	\$1,342.99	\$1,588.52	\$245.53	18.28%	
6,000	\$1,547.38	\$1,840.76	\$293.38	18.96%	
8,000	\$1,956.18	\$2,345.25	\$389.07	19.89%	
10,000	\$2,364.98	\$2,849.74	\$484.76	20.50%	
20,000	\$4,408.99	\$5,372.19	\$963.20	21.85%	
50,000	\$10,540.99	\$12,939.55	\$2,398.56	22.75%	
100,000	\$20,761.00	\$25,551.82	\$4,790.82	23.08%	
150,000	\$30,981.00	\$38,164.08	\$7,183.08	23.19%	
200,000	\$41,201.01	\$50,776.35	\$9,575.34	23.24%	
250,000	\$51,421.02	\$63,388.61	\$11,967.59	23.27%	
300,000	\$61,641.03	\$76,000.87	\$14,359.84	23.30%	

Note: Current and proposed bills reflect delivery rates, estimated balancing costs, and estimated MRAs for each Rate Year. The MRAs include an estimate of the UBs and Gas in Storage Working Capital applicable to all firm customers for each Rate Year.

Consolidated Edison Company of New York, Inc.
Comparison of Bills Calculated at Current Rates vs. Proposed Rates

Gas S.C. No. 03
Transportation Service
Residential and Religious Heating
Current vs RY1

	Delivery GRT: 2.1577%	2.1577%		
	Commodity GRT: 1.9866%	1.9866%		
	Bill at	Bill at		
Therm Use 30 Days	Current Rates 10/1/2004	Proposed Rates 10/1/2007	Dollar Variance	Percentage Variance
0	\$12.65	\$15.71	\$3.06	24.19%
3	\$12.71	\$15.92	\$3.21	25.26%
4	\$13.28	\$16.56	\$3.28	24.69%
5	\$13.87	\$17.20	\$3.33	24.01%
6	\$14.44	\$17.85	\$3.41	23.62%
7	\$15.03	\$18.47	\$3.44	22.88%
8	\$15.61	\$19.11	\$3.50	22.43%
9	\$16.17	\$19.76	\$3.59	22.20%
10	\$16.75	\$20.39	\$3.64	21.73%
12	\$17.91	\$21.68	\$3.77	21.05%
14	\$19.06	\$22.95	\$3.89	20.41%
16	\$20.22	\$24.23	\$4.01	19.83%
18	\$21.38	\$25.52	\$4.14	19.36%
20	\$22.52	\$26.79	\$4.27	18.96%
25	\$25.40	\$29.98	\$4.58	18.03%
30	\$28.31	\$33.19	\$4.88	17.24%
35	\$31.20	\$36.39	\$5.19	16.64%
40	\$34.08	\$39.57	\$5.49	16.11%
42	\$35.23	\$40.86	\$5.63	15.98%
50	\$39.86	\$45.97	\$6.11	15.33%
54	\$42.16	\$48.53	\$6.37	15.11%
60	\$45.63	\$52.37	\$6.74	14.77%
90	\$62.95	\$71.54	\$8.59	13.65%
100	\$67.16	\$76.39	\$9.23	13.74%
150	\$88.23	\$100.55	\$12.32	13.96%
200	\$109.29	\$124.71	\$15.42	14.11%
300	\$151.43	\$173.04	\$21.61	14.27%
400	\$193.56	\$221.37	\$27.81	14.37%
500	\$235.69	\$269.70	\$34.01	14.43%
1,000	\$446.37	\$511.36	\$64.99	14.56%
2,000	\$867.70	\$994.66	\$126.96	14.63%
3,000	\$1,289.04	\$1,477.97	\$188.93	14.66%
5,000	\$1,970.51	\$2,283.39	\$312.88	15.88%
10,000	\$3,674.17	\$4,296.89	\$622.72	16.95%
25,000	\$8,785.17	\$10,337.45	\$1,552.28	17.67%
50,000	\$17,303.49	\$20,405.01	\$3,101.52	17.92%
100,000	\$34,340.15	\$40,540.17	\$6,200.02	18.05%
200,000	\$68,413.47	\$80,810.47	\$12,397.00	18.12%

Note: Current and proposed bills reflect delivery rates, estimated balancing costs, and estimated MRAs for each Rate Year. The MRAs include an estimate of the UBs and Gas in Storage Working Capital applicable to all firm customers for each Rate Year.

Consolidated Edison Company of New York, Inc.
Comparison of Bills Calculated at Current Rates vs. Proposed Rates

Gas S.C. No. 03
Transportation Service
Residential and Religious Heating - Low Income
Current vs RY1

	Delivery GRT:	2.1577%	2.1577%		
	Commodity GRT:	1.9866%	1.9866%		
Therm Use 30 Days	Current Rates Bill at 10/1/2004	Proposed Rates Bill at 10/1/2007	Dollar Variance	Percentage Variance	
0	\$12.65	\$14.20	\$1.55	12.25%	
3	\$12.71	\$14.40	\$1.69	13.30%	
4	\$13.12	\$14.84	\$1.72	13.11%	
5	\$13.54	\$15.27	\$1.73	12.78%	
6	\$13.94	\$15.71	\$1.77	12.70%	
7	\$14.35	\$16.13	\$1.78	12.40%	
8	\$14.77	\$16.57	\$1.80	12.19%	
9	\$15.17	\$17.00	\$1.83	12.06%	
10	\$15.58	\$17.43	\$1.85	11.87%	
12	\$16.42	\$18.30	\$1.88	11.45%	
14	\$17.23	\$19.16	\$1.93	11.20%	
16	\$18.05	\$20.02	\$1.97	10.91%	
18	\$18.88	\$20.89	\$2.01	10.65%	
20	\$19.69	\$21.76	\$2.07	10.51%	
25	\$21.75	\$23.91	\$2.16	9.93%	
30	\$23.81	\$26.08	\$2.27	9.53%	
35	\$25.86	\$28.24	\$2.38	9.20%	
40	\$27.92	\$30.39	\$2.47	8.85%	
42	\$28.73	\$31.26	\$2.53	8.81%	
50	\$32.02	\$34.72	\$2.70	8.43%	
54	\$33.67	\$36.45	\$2.78	8.26%	
60	\$36.13	\$39.04	\$2.91	8.05%	
90	\$48.46	\$52.00	\$3.54	7.31%	
100	\$52.67	\$56.84	\$4.17	7.92%	
150	\$73.74	\$81.01	\$7.27	9.86%	
200	\$94.80	\$105.17	\$10.37	10.94%	
300	\$136.93	\$153.50	\$16.57	12.10%	
400	\$179.06	\$201.82	\$22.76	12.71%	
500	\$221.20	\$250.16	\$28.96	13.09%	
1,000	\$431.87	\$491.82	\$59.95	13.88%	
2,000	\$853.21	\$975.12	\$121.91	14.29%	
3,000	\$1,274.54	\$1,458.43	\$183.89	14.43%	
5,000	\$1,956.01	\$2,263.84	\$307.83	15.74%	
10,000	\$3,659.67	\$4,277.35	\$617.68	16.88%	
25,000	\$8,770.67	\$10,317.90	\$1,547.23	17.64%	
50,000	\$17,289.00	\$20,385.47	\$3,096.47	17.91%	
100,000	\$34,325.66	\$40,520.62	\$6,194.96	18.05%	
200,000	\$68,398.98	\$80,790.93	\$12,391.95	18.12%	

Note: Current and proposed bills reflect delivery rates, estimated balancing costs, and estimated MRAs for each Rate Year. The MRAs include an estimate of the UBs and Gas in Storage Working Capital applicable to all firm customers for each Rate Year.

Consolidated Edison Company of New York, Inc.
Comparison of Bills Calculated at Current Rates vs. Proposed Rates

Gas S.C. No. 03
Transportation Service
Multi-Dwelling
Current vs RY1

	Delivery GRT:	2.1577%	2.1577%		
	Commodity GRT:	1.9866%	1.9866%		
		Bill at	Bill at		
Therm Use	Current Rates	Proposed Rates	Dollar	Percentage	
30 Days	10/1/2004	10/1/2007	Variance	Variance	
0	\$12.65	\$15.71	\$3.06	24.19%	
3	\$12.71	\$15.92	\$3.21	25.26%	
4	\$13.28	\$16.56	\$3.28	24.69%	
5	\$13.87	\$17.20	\$3.33	24.01%	
6	\$14.44	\$17.85	\$3.41	23.62%	
7	\$15.03	\$18.47	\$3.44	22.88%	
8	\$15.61	\$19.11	\$3.50	22.43%	
9	\$16.17	\$19.76	\$3.59	22.20%	
10	\$16.75	\$20.39	\$3.64	21.73%	
12	\$17.91	\$21.68	\$3.77	21.05%	
14	\$19.06	\$22.95	\$3.89	20.41%	
16	\$20.22	\$24.23	\$4.01	19.83%	
18	\$21.38	\$25.52	\$4.14	19.36%	
20	\$22.52	\$26.79	\$4.27	18.96%	
25	\$25.40	\$29.98	\$4.58	18.03%	
30	\$28.31	\$33.19	\$4.88	17.24%	
35	\$31.20	\$36.39	\$5.19	16.64%	
40	\$34.08	\$39.57	\$5.49	16.11%	
42	\$35.23	\$40.86	\$5.63	15.98%	
50	\$39.86	\$45.97	\$6.11	15.33%	
54	\$42.16	\$48.53	\$6.37	15.11%	
60	\$45.63	\$52.37	\$6.74	14.77%	
90	\$62.95	\$71.54	\$8.59	13.65%	
100	\$67.16	\$76.39	\$9.23	13.74%	
150	\$88.23	\$100.55	\$12.32	13.96%	
200	\$109.29	\$124.71	\$15.42	14.11%	
300	\$151.43	\$173.04	\$21.61	14.27%	
400	\$193.56	\$221.37	\$27.81	14.37%	
500	\$235.69	\$269.70	\$34.01	14.43%	
1,000	\$446.37	\$511.36	\$64.99	14.56%	
2,000	\$867.70	\$994.66	\$126.96	14.63%	
3,000	\$1,289.04	\$1,477.97	\$188.93	14.66%	
5,000	\$1,970.51	\$2,283.39	\$312.88	15.88%	
10,000	\$3,674.17	\$4,296.89	\$622.72	16.95%	
25,000	\$8,785.17	\$10,337.45	\$1,552.28	17.67%	
50,000	\$17,303.49	\$20,405.01	\$3,101.52	17.92%	
100,000	\$34,340.15	\$40,540.17	\$6,200.02	18.05%	
200,000	\$68,413.47	\$80,810.47	\$12,397.00	18.12%	

Note: Current and proposed bills reflect delivery rates, estimated balancing costs, and estimated MRAs for each Rate Year. The MRAs include an estimate of the UBs and Gas in Storage Working Capital applicable to all firm customers for each Rate Year.

Consolidated Edison Company of New York, Inc.
Comparison of Bills Calculated at Current Rates vs. Proposed Rates

**Gas S.C. No. 03
Transportation Service
Multi-Dwelling - Low Income
Current vs RY1**

Delivery GRT: 2.1577%		2.1577%			
Commodity GRT: 1.9866%		1.9866%			
Therm Use 30 Days	Bill at Current Rates 10/1/2004	Bill at Proposed Rates 10/1/2007	Dollar Variance	Percentage Variance	
0	\$12.65	\$14.20	\$1.55	12.25%	
3	\$12.71	\$14.40	\$1.69	13.30%	
4	\$13.12	\$14.84	\$1.72	13.11%	
5	\$13.54	\$15.27	\$1.73	12.78%	
6	\$13.94	\$15.71	\$1.77	12.70%	
7	\$14.35	\$16.13	\$1.78	12.40%	
8	\$14.77	\$16.57	\$1.80	12.19%	
9	\$15.17	\$17.00	\$1.83	12.06%	
10	\$15.58	\$17.43	\$1.85	11.87%	
12	\$16.42	\$18.30	\$1.88	11.45%	
14	\$17.23	\$19.16	\$1.93	11.20%	
16	\$18.05	\$20.02	\$1.97	10.91%	
18	\$18.88	\$20.89	\$2.01	10.65%	
20	\$19.69	\$21.76	\$2.07	10.51%	
25	\$21.75	\$23.91	\$2.16	9.93%	
30	\$23.81	\$26.08	\$2.27	9.53%	
35	\$25.86	\$28.24	\$2.38	9.20%	
40	\$27.92	\$30.39	\$2.47	8.85%	
42	\$28.73	\$31.26	\$2.53	8.81%	
50	\$32.02	\$34.72	\$2.70	8.43%	
54	\$33.67	\$36.45	\$2.78	8.26%	
60	\$36.13	\$39.04	\$2.91	8.05%	
90	\$48.46	\$52.00	\$3.54	7.31%	
100	\$52.67	\$56.84	\$4.17	7.92%	
150	\$73.74	\$81.01	\$7.27	9.86%	
200	\$94.80	\$105.17	\$10.37	10.94%	
300	\$136.93	\$153.50	\$16.57	12.10%	
400	\$179.06	\$201.82	\$22.76	12.71%	
500	\$221.20	\$250.16	\$28.96	13.09%	
1,000	\$431.87	\$491.82	\$59.95	13.88%	
2,000	\$853.21	\$975.12	\$121.91	14.29%	
3,000	\$1,274.54	\$1,458.43	\$183.89	14.43%	
5,000	\$1,956.01	\$2,263.84	\$307.83	15.74%	
10,000	\$3,659.67	\$4,277.35	\$617.68	16.88%	
25,000	\$8,770.67	\$10,317.90	\$1,547.23	17.64%	
50,000	\$17,289.00	\$20,385.47	\$3,096.47	17.91%	
100,000	\$34,325.66	\$40,520.62	\$6,194.96	18.05%	
200,000	\$68,398.98	\$80,790.93	\$12,391.95	18.12%	

Note: Current and proposed bills reflect delivery rates, estimated balancing costs, and estimated MRAs for each Rate Year. The MRAs include an estimate of the UBs and Gas in Storage Working Capital applicable to all firm customers for each Rate Year.

Consolidated Edison Company of New York, Inc.
Comparison of Bills Calculated at Current Rates vs. Proposed Rates

Gas S.C. No. 13
Transportation Service
Seasonal Off-Peak Service
Current vs RY1

	Delivery GRT:	2.1577%	2.1577%		
	Commodity GRT:	1.8698%	1.8698%		
Therm Use 30 Days	Current Rates Bill at 10/1/2004	Proposed Rates Bill at 10/1/2007	Dollar Variance	Percentage Variance	
0	\$21.68	\$30.89	\$9.21	42.48%	
3	\$21.66	\$31.01	\$9.35	43.17%	
4	\$21.84	\$31.25	\$9.41	43.08%	
5	\$22.05	\$31.49	\$9.44	42.82%	
6	\$22.23	\$31.73	\$9.50	42.73%	
7	\$22.43	\$31.97	\$9.54	42.54%	
8	\$22.62	\$32.20	\$9.58	42.35%	
9	\$22.81	\$32.46	\$9.65	42.31%	
10	\$23.00	\$32.68	\$9.68	42.08%	
12	\$23.38	\$33.16	\$9.78	41.82%	
14	\$23.76	\$33.64	\$9.88	41.57%	
16	\$24.15	\$34.12	\$9.97	41.29%	
18	\$24.54	\$34.60	\$10.06	41.00%	
20	\$24.92	\$35.08	\$10.16	40.78%	
25	\$25.87	\$36.26	\$10.39	40.16%	
30	\$26.84	\$37.46	\$10.62	39.57%	
35	\$27.80	\$38.65	\$10.85	39.03%	
40	\$28.76	\$39.85	\$11.09	38.55%	
42	\$29.12	\$40.32	\$11.20	38.46%	
50	\$30.68	\$42.24	\$11.56	37.68%	
54	\$31.43	\$43.19	\$11.76	37.42%	
60	\$32.59	\$44.63	\$12.04	36.94%	
90	\$38.35	\$51.79	\$13.44	35.04%	
100	\$40.27	\$54.19	\$13.92	34.57%	
150	\$49.85	\$66.12	\$16.27	32.64%	
200	\$59.44	\$78.06	\$18.62	31.33%	
300	\$78.62	\$101.95	\$23.33	29.68%	
400	\$97.79	\$125.82	\$28.03	28.66%	
500	\$116.97	\$149.71	\$32.74	27.99%	
1,000	\$212.85	\$269.12	\$56.27	26.44%	
2,000	\$381.73	\$485.05	\$103.32	27.07%	
3,000	\$544.89	\$695.27	\$150.38	27.60%	
5,000	\$871.20	\$1,115.70	\$244.50	28.06%	
10,000	\$1,686.99	\$2,166.75	\$479.76	28.44%	
25,000	\$4,134.36	\$5,319.95	\$1,185.59	28.68%	
50,000	\$8,213.30	\$10,575.26	\$2,361.96	28.76%	
100,000	\$16,371.19	\$21,085.89	\$4,714.70	28.80%	
200,000	\$32,686.98	\$42,107.16	\$9,420.18	28.82%	

Note: Current and proposed bills reflect delivery rates, estimated balancing costs, and estimated MRAs for each Rate Year. The MRAs include an estimate of the UBs and Gas in Storage Working Capital applicable to all firm customers for each Rate Year.

Consolidated Edison Company of New York, Inc.
Comparison of Bills Calculated at Current Rates vs. Proposed Rates

Gas S.C. No. 01
Transportation Service
Residential and Religious
RY1 vs RY2

Delivery GRT:	2.3297%	2.3297%		
Commodity GRT:	2.1483%	2.1483%		
Therm Use 30 Days	Bill at RY1 Rates 10/1/2007	Bill at Proposed Rates 10/1/2008	Dollar Variance	Percentage Variance
0	\$14.22	\$14.98	\$0.76	5.34%
3	\$14.35	\$15.10	\$0.75	5.23%
4	\$14.98	\$15.75	\$0.77	5.14%
5	\$15.61	\$16.38	\$0.77	4.93%
6	\$16.24	\$17.03	\$0.79	4.87%
7	\$16.86	\$17.66	\$0.80	4.75%
8	\$17.48	\$18.30	\$0.82	4.69%
9	\$18.11	\$18.93	\$0.82	4.53%
10	\$18.74	\$19.59	\$0.85	4.54%
12	\$19.98	\$20.85	\$0.87	4.35%
14	\$21.24	\$22.13	\$0.89	4.19%
16	\$22.50	\$23.41	\$0.91	4.05%
18	\$23.75	\$24.68	\$0.93	3.92%
20	\$25.01	\$25.96	\$0.95	3.80%
25	\$28.14	\$29.15	\$1.01	3.59%
30	\$31.28	\$32.35	\$1.07	3.42%
35	\$34.41	\$35.54	\$1.13	3.28%
40	\$37.54	\$38.73	\$1.19	3.17%
42	\$38.79	\$40.00	\$1.21	3.12%
50	\$43.80	\$45.11	\$1.31	2.99%
54	\$46.31	\$47.66	\$1.35	2.92%
60	\$50.07	\$51.49	\$1.42	2.84%
90	\$68.87	\$70.64	\$1.77	2.57%
100	\$75.14	\$77.02	\$1.88	2.50%
150	\$106.46	\$108.93	\$2.47	2.32%
200	\$137.79	\$140.84	\$3.05	2.21%
300	\$200.44	\$204.64	\$4.20	2.10%
400	\$263.10	\$268.46	\$5.36	2.04%
500	\$325.76	\$332.28	\$6.52	2.00%
600	\$388.42	\$396.10	\$7.68	1.98%
800	\$513.73	\$523.73	\$10.00	1.95%
1,000	\$639.05	\$651.36	\$12.31	1.93%
2,000	\$1,265.62	\$1,289.51	\$23.89	1.89%
3,000	\$1,892.19	\$1,927.68	\$35.49	1.88%

Note: Current and proposed bills reflect delivery rates, estimated balancing costs, and estimated MRAs for each Rate Year. The MRAs include an estimate of the UBs and Gas in Storage Working Capital applicable to all firm customers for each Rate Year.

Consolidated Edison Company of New York, Inc.
Comparison of Bills Calculated at Current Rates vs. Proposed Rates

Gas S.C. No. 01
Transportation Service
Residential and Religious - Low Income
RY1 vs RY2

	Delivery GRT:	2.3297%	2.3297%		
	Commodity GRT:	2.1483%	2.1483%		
		Bill at	Bill at		
Therm Use		RY1 Rates	Proposed Rates	Dollar	Percentage
30 Days		10/1/2007	10/1/2008	Variance	Variance
0		\$14.22	\$14.98	\$0.76	5.34%
3		\$14.35	\$15.10	\$0.75	5.23%
4		\$14.78	\$15.54	\$0.76	5.14%
5		\$15.19	\$15.97	\$0.78	5.14%
6		\$15.62	\$16.40	\$0.78	4.99%
7		\$16.03	\$16.83	\$0.80	4.99%
8		\$16.44	\$17.26	\$0.82	4.99%
9		\$16.86	\$17.69	\$0.83	4.92%
10		\$17.28	\$18.13	\$0.85	4.92%
12		\$18.12	\$18.98	\$0.86	4.74%
14		\$18.96	\$19.85	\$0.89	4.69%
16		\$19.80	\$20.71	\$0.91	4.60%
18		\$20.64	\$21.57	\$0.93	4.51%
20		\$21.48	\$22.43	\$0.95	4.42%
25		\$23.58	\$24.58	\$1.00	4.24%
30		\$25.67	\$26.74	\$1.07	4.17%
35		\$27.76	\$28.89	\$1.13	4.07%
40		\$29.86	\$31.05	\$1.19	3.99%
42		\$30.69	\$31.91	\$1.22	3.98%
50		\$34.03	\$35.34	\$1.31	3.85%
54		\$35.72	\$37.07	\$1.35	3.78%
60		\$38.24	\$39.65	\$1.41	3.69%
90		\$50.80	\$52.57	\$1.77	3.48%
100		\$55.00	\$56.88	\$1.88	3.42%
150		\$75.93	\$78.40	\$2.47	3.25%
200		\$96.89	\$99.94	\$3.05	3.15%
300		\$138.78	\$142.98	\$4.20	3.03%
400		\$180.67	\$186.03	\$5.36	2.97%
500		\$222.57	\$229.09	\$6.52	2.93%
600		\$264.47	\$272.15	\$7.68	2.90%
800		\$348.25	\$358.25	\$10.00	2.87%
1,000		\$432.04	\$444.35	\$12.31	2.85%
2,000		\$850.99	\$874.88	\$23.89	2.81%
3,000		\$1,269.94	\$1,305.42	\$35.48	2.79%

Note: Current and proposed bills reflect delivery rates, estimated balancing costs, and estimated MRAs for each Rate Year. The MRAs include an estimate of the UBs and Gas in Storage Working Capital applicable to all firm customers for each Rate Year.

Consolidated Edison Company of New York, Inc.
Comparison of Bills Calculated at Current Rates vs. Proposed Rates

Gas S.C. No. 02
Transportation Service
General Service Heating
RY1 vs RY2

Delivery GRT:	1.8031%	1.8031%		
Commodity GRT:	2.1291%	2.1291%		
Therm Use 30 Days	Bill at RY1 Rates 10/1/2007	Bill at Proposed Rates 10/1/2008	Dollar Variance	Percentage Variance
0	\$19.47	\$19.87	\$0.40	2.05%
3	\$19.67	\$20.07	\$0.40	2.03%
10	\$24.03	\$24.57	\$0.54	2.25%
20	\$30.24	\$30.98	\$0.74	2.45%
30	\$36.46	\$37.40	\$0.94	2.58%
40	\$42.67	\$43.81	\$1.14	2.67%
50	\$48.88	\$50.23	\$1.35	2.76%
75	\$64.42	\$66.25	\$1.83	2.84%
90	\$73.75	\$75.90	\$2.15	2.92%
100	\$78.07	\$80.42	\$2.35	3.01%
150	\$99.61	\$103.07	\$3.46	3.47%
200	\$121.16	\$125.72	\$4.56	3.76%
250	\$142.72	\$148.38	\$5.66	3.97%
300	\$164.27	\$171.02	\$6.75	4.11%
500	\$250.48	\$261.64	\$11.16	4.46%
900	\$422.88	\$442.85	\$19.97	4.72%
1,000	\$465.99	\$488.15	\$22.16	4.76%
2,000	\$897.03	\$941.20	\$44.17	4.92%
3,000	\$1,328.06	\$1,394.25	\$66.19	4.98%
4,000	\$1,641.82	\$1,723.20	\$81.38	4.96%
5,000	\$1,955.59	\$2,052.15	\$96.56	4.94%
6,000	\$2,269.34	\$2,381.09	\$111.75	4.92%
8,000	\$2,896.85	\$3,038.99	\$142.14	4.91%
10,000	\$3,524.37	\$3,696.88	\$172.51	4.89%
20,000	\$6,661.94	\$6,986.36	\$324.42	4.87%
50,000	\$16,074.68	\$16,854.79	\$780.11	4.85%
100,000	\$31,762.56	\$33,302.18	\$1,539.62	4.85%
150,000	\$47,450.44	\$49,749.57	\$2,299.13	4.85%
200,000	\$63,138.33	\$66,196.95	\$3,058.62	4.84%
250,000	\$78,826.21	\$82,644.34	\$3,818.13	4.84%
300,000	\$94,514.10	\$99,091.73	\$4,577.63	4.84%

Note: Current and proposed bills reflect delivery rates, estimated balancing costs, and estimated MRAs for each Rate Year. The MRAs include an estimate of the UBs and Gas in Storage Working Capital applicable to all firm customers for each Rate Year.

Consolidated Edison Company of New York, Inc.
Comparison of Bills Calculated at Current Rates vs. Proposed Rates

Gas S.C. No. 02
Transportation Service
General Service Non-Heating
RY1 vs RY2

	Delivery GRT:	2.3185%	2.3185%		
	Commodity GRT:	2.3150%	2.3150%		
Therm Use 30 Days	RY1 Rates 10/1/2007	Proposed Rates 10/1/2008	Dollar Variance	Percentage Variance	
0	\$18.05	\$20.25	\$2.20	12.19%	
3	\$18.16	\$20.36	\$2.20	12.11%	
10	\$22.34	\$24.63	\$2.29	10.25%	
20	\$28.32	\$30.72	\$2.40	8.48%	
30	\$34.29	\$36.80	\$2.51	7.32%	
40	\$40.25	\$42.88	\$2.63	6.53%	
50	\$46.23	\$48.98	\$2.75	5.95%	
75	\$61.16	\$64.19	\$3.03	4.95%	
90	\$70.10	\$73.32	\$3.22	4.59%	
100	\$73.60	\$76.93	\$3.33	4.52%	
150	\$91.01	\$94.98	\$3.97	4.36%	
200	\$108.43	\$113.02	\$4.59	4.23%	
300	\$143.28	\$149.11	\$5.83	4.07%	
500	\$212.96	\$221.29	\$8.33	3.91%	
900	\$352.32	\$365.67	\$13.35	3.79%	
1,000	\$387.17	\$401.76	\$14.59	3.77%	
2,000	\$735.60	\$762.69	\$27.09	3.68%	
3,000	\$1,084.02	\$1,123.63	\$39.61	3.65%	
4,000	\$1,336.27	\$1,384.69	\$48.42	3.62%	
5,000	\$1,588.52	\$1,645.76	\$57.24	3.60%	
6,000	\$1,840.76	\$1,906.81	\$66.05	3.59%	
8,000	\$2,345.25	\$2,428.96	\$83.71	3.57%	
10,000	\$2,849.74	\$2,951.09	\$101.35	3.56%	
20,000	\$5,372.19	\$5,561.75	\$189.56	3.53%	
50,000	\$12,939.55	\$13,393.73	\$454.18	3.51%	
100,000	\$25,551.82	\$26,447.04	\$895.22	3.50%	
150,000	\$38,164.08	\$39,500.35	\$1,336.27	3.50%	
200,000	\$50,776.35	\$52,553.66	\$1,777.31	3.50%	
250,000	\$63,388.61	\$65,606.97	\$2,218.36	3.50%	
300,000	\$76,000.87	\$78,660.28	\$2,659.41	3.50%	

Note: Current and proposed bills reflect delivery rates, estimated balancing costs, and estimated MRAs for each Rate Year. The MRAs include an estimate of the UBs and Gas in Storage Working Capital applicable to all firm customers for each Rate Year.

Consolidated Edison Company of New York, Inc.
Comparison of Bills Calculated at Current Rates vs. Proposed Rates

Gas S.C. No. 03
Transportation Service
Residential and Religious Heating
RY1 vs RY2

	Delivery GRT:	2.1577%	2.1577%		
	Commodity GRT:	1.9866%	1.9866%		
		Bill at	Bill at		
		RY1 Rates	Proposed Rates		
		10/1/2007	10/1/2008		
Therm Use				Dollar	Percentage
30 Days				Variance	Variance
0		\$15.71	\$15.71	\$0.00	0.00%
3		\$15.92	\$15.92	\$0.00	0.00%
4		\$16.56	\$16.58	\$0.02	0.12%
5		\$17.20	\$17.25	\$0.05	0.29%
6		\$17.85	\$17.92	\$0.07	0.39%
7		\$18.47	\$18.57	\$0.10	0.54%
8		\$19.11	\$19.26	\$0.15	0.79%
9		\$19.76	\$19.91	\$0.15	0.76%
10		\$20.39	\$20.57	\$0.18	0.88%
12		\$21.68	\$21.91	\$0.23	1.06%
14		\$22.95	\$23.25	\$0.30	1.31%
16		\$24.23	\$24.58	\$0.35	1.44%
18		\$25.52	\$25.91	\$0.39	1.53%
20		\$26.79	\$27.24	\$0.45	1.68%
25		\$29.98	\$30.56	\$0.58	1.93%
30		\$33.19	\$33.89	\$0.70	2.11%
35		\$36.39	\$37.22	\$0.83	2.28%
40		\$39.57	\$40.55	\$0.98	2.48%
42		\$40.86	\$41.89	\$1.03	2.52%
50		\$45.97	\$47.21	\$1.24	2.70%
54		\$48.53	\$49.88	\$1.35	2.78%
60		\$52.37	\$53.87	\$1.50	2.86%
90		\$71.54	\$73.84	\$2.30	3.22%
100		\$76.39	\$78.94	\$2.55	3.34%
150		\$100.55	\$104.42	\$3.87	3.85%
200		\$124.71	\$129.91	\$5.20	4.17%
300		\$173.04	\$180.87	\$7.83	4.52%
400		\$221.37	\$231.84	\$10.47	4.73%
500		\$269.70	\$282.81	\$13.11	4.86%
1,000		\$511.36	\$537.65	\$26.29	5.14%
2,000		\$994.66	\$1,047.34	\$52.68	5.30%
3,000		\$1,477.97	\$1,557.03	\$79.06	5.35%
5,000		\$2,283.39	\$2,415.19	\$131.80	5.77%
10,000		\$4,296.89	\$4,560.59	\$263.70	6.14%
25,000		\$10,337.45	\$10,996.81	\$659.36	6.38%
50,000		\$20,405.01	\$21,723.84	\$1,318.83	6.46%
100,000		\$40,540.17	\$43,177.90	\$2,637.73	6.51%
200,000		\$80,810.47	\$86,086.02	\$5,275.55	6.53%

Note: Current and proposed bills reflect delivery rates, estimated balancing costs, and estimated MRAs for each Rate Year. The MRAs include an estimate of the UBs and Gas in Storage Working Capital applicable to all firm customers for each Rate Year.

Consolidated Edison Company of New York, Inc.
Comparison of Bills Calculated at Current Rates vs. Proposed Rates

Gas S.C. No. 03
Transportation Service
Residential and Religious Heating - Low Income
RY1 vs RY2

Delivery GRT:	2.1577%	2.1577%		
Commodity GRT:	1.9866%	1.9866%		
	Bill at	Bill at		
Therm Use	RY1 Rates	Proposed Rates	Dollar	Percentage
30 Days	10/1/2007	10/1/2008	Variance	Variance
0	\$14.20	\$14.96	\$0.76	5.35%
3	\$14.40	\$15.16	\$0.76	5.28%
4	\$14.84	\$15.62	\$0.78	5.25%
5	\$15.27	\$16.08	\$0.81	5.31%
6	\$15.71	\$16.54	\$0.83	5.28%
7	\$16.13	\$16.99	\$0.86	5.33%
8	\$16.57	\$17.46	\$0.89	5.37%
9	\$17.00	\$17.91	\$0.91	5.35%
10	\$17.43	\$18.37	\$0.94	5.39%
12	\$18.30	\$19.30	\$1.00	5.46%
14	\$19.16	\$20.22	\$1.06	5.53%
16	\$20.02	\$21.13	\$1.11	5.54%
18	\$20.89	\$22.04	\$1.15	5.51%
20	\$21.76	\$22.96	\$1.20	5.52%
25	\$23.91	\$25.24	\$1.33	5.56%
30	\$26.08	\$27.55	\$1.47	5.64%
35	\$28.24	\$29.84	\$1.60	5.67%
40	\$30.39	\$32.13	\$1.74	5.73%
42	\$31.26	\$33.04	\$1.78	5.69%
50	\$34.72	\$36.72	\$2.00	5.76%
54	\$36.45	\$38.55	\$2.10	5.76%
60	\$39.04	\$41.30	\$2.26	5.79%
90	\$52.00	\$55.06	\$3.06	5.88%
100	\$56.84	\$60.15	\$3.31	5.82%
150	\$81.01	\$85.64	\$4.63	5.72%
200	\$105.17	\$111.12	\$5.95	5.66%
300	\$153.50	\$162.08	\$8.58	5.59%
400	\$201.82	\$213.05	\$11.23	5.56%
500	\$250.16	\$264.02	\$13.86	5.54%
1,000	\$491.82	\$518.87	\$27.05	5.50%
2,000	\$975.12	\$1,028.55	\$53.43	5.48%
3,000	\$1,458.43	\$1,538.24	\$79.81	5.47%
5,000	\$2,263.84	\$2,396.40	\$132.56	5.86%
10,000	\$4,277.35	\$4,541.80	\$264.45	6.18%
25,000	\$10,317.90	\$10,978.03	\$660.13	6.40%
50,000	\$20,385.47	\$21,705.05	\$1,319.58	6.47%
100,000	\$40,520.62	\$43,159.11	\$2,638.49	6.51%
200,000	\$80,790.93	\$86,067.23	\$5,276.30	6.53%

Note: Current and proposed bills reflect delivery rates, estimated balancing costs, and estimated MRAs for each Rate Year. The MRAs include an estimate of the UBs and Gas in Storage Working Capital applicable to all firm customers for each Rate Year.

Consolidated Edison Company of New York, Inc.
Comparison of Bills Calculated at Current Rates vs. Proposed Rates

Gas S.C. No. 03
Transportation Service
Multi-Dwelling
RY1 vs RY2

Delivery GRT:	2.1577%	2.1577%		
Commodity GRT:	1.9866%	1.9866%		
	Bill at	Bill at		
Therm Use	RY1 Rates	Proposed Rates	Dollar	Percentage
30 Days	10/1/2007	10/1/2008	Variance	Variance
0	\$15.71	\$15.71	\$0.00	0.00%
3	\$15.92	\$15.92	\$0.00	0.00%
4	\$16.56	\$16.58	\$0.02	0.12%
5	\$17.20	\$17.25	\$0.05	0.29%
6	\$17.85	\$17.92	\$0.07	0.39%
7	\$18.47	\$18.57	\$0.10	0.54%
8	\$19.11	\$19.26	\$0.15	0.79%
9	\$19.76	\$19.91	\$0.15	0.76%
10	\$20.39	\$20.57	\$0.18	0.88%
12	\$21.68	\$21.91	\$0.23	1.06%
14	\$22.95	\$23.25	\$0.30	1.31%
16	\$24.23	\$24.58	\$0.35	1.44%
18	\$25.52	\$25.91	\$0.39	1.53%
20	\$26.79	\$27.24	\$0.45	1.68%
25	\$29.98	\$30.56	\$0.58	1.93%
30	\$33.19	\$33.89	\$0.70	2.11%
35	\$36.39	\$37.22	\$0.83	2.28%
40	\$39.57	\$40.55	\$0.98	2.48%
42	\$40.86	\$41.89	\$1.03	2.52%
50	\$45.97	\$47.21	\$1.24	2.70%
54	\$48.53	\$49.88	\$1.35	2.78%
60	\$52.37	\$53.87	\$1.50	2.86%
90	\$71.54	\$73.84	\$2.30	3.22%
100	\$76.39	\$78.94	\$2.55	3.34%
150	\$100.55	\$104.42	\$3.87	3.85%
200	\$124.71	\$129.91	\$5.20	4.17%
300	\$173.04	\$180.87	\$7.83	4.52%
400	\$221.37	\$231.84	\$10.47	4.73%
500	\$269.70	\$282.81	\$13.11	4.86%
1,000	\$511.36	\$537.65	\$26.29	5.14%
2,000	\$994.66	\$1,047.34	\$52.68	5.30%
3,000	\$1,477.97	\$1,557.03	\$79.06	5.35%
5,000	\$2,283.39	\$2,415.19	\$131.80	5.77%
10,000	\$4,296.89	\$4,560.59	\$263.70	6.14%
25,000	\$10,337.45	\$10,996.81	\$659.36	6.38%
50,000	\$20,405.01	\$21,723.84	\$1,318.83	6.46%
100,000	\$40,540.17	\$43,177.90	\$2,637.73	6.51%
200,000	\$80,810.47	\$86,086.02	\$5,275.55	6.53%

Note: Current and proposed bills reflect delivery rates, estimated balancing costs, and estimated MRAs for each Rate Year. The MRAs include an estimate of the UBs and Gas in Storage Working Capital applicable to all firm customers for each Rate Year.

Consolidated Edison Company of New York, Inc.
Comparison of Bills Calculated at Current Rates vs. Proposed Rates

Gas S.C. No. 03
Transportation Service
Multi-Dwelling - Low Income
RY1 vs RY2

Delivery GRT:	2.1577%	2.1577%		
Commodity GRT:	1.9866%	1.9866%		
	Bill at	Bill at		
Therm Use	RY1 Rates	Proposed Rates	Dollar	Percentage
30 Days	10/1/2007	10/1/2008	Variance	Variance
0	\$14.20	\$14.96	\$0.76	5.35%
3	\$14.40	\$15.16	\$0.76	5.28%
4	\$14.84	\$15.62	\$0.78	5.25%
5	\$15.27	\$16.08	\$0.81	5.31%
6	\$15.71	\$16.54	\$0.83	5.28%
7	\$16.13	\$16.99	\$0.86	5.33%
8	\$16.57	\$17.46	\$0.89	5.37%
9	\$17.00	\$17.91	\$0.91	5.35%
10	\$17.43	\$18.37	\$0.94	5.39%
12	\$18.30	\$19.30	\$1.00	5.46%
14	\$19.16	\$20.22	\$1.06	5.53%
16	\$20.02	\$21.13	\$1.11	5.54%
18	\$20.89	\$22.04	\$1.15	5.51%
20	\$21.76	\$22.96	\$1.20	5.52%
25	\$23.91	\$25.24	\$1.33	5.56%
30	\$26.08	\$27.55	\$1.47	5.64%
35	\$28.24	\$29.84	\$1.60	5.67%
40	\$30.39	\$32.13	\$1.74	5.73%
42	\$31.26	\$33.04	\$1.78	5.69%
50	\$34.72	\$36.72	\$2.00	5.76%
54	\$36.45	\$38.55	\$2.10	5.76%
60	\$39.04	\$41.30	\$2.26	5.79%
90	\$52.00	\$55.06	\$3.06	5.88%
100	\$56.84	\$60.15	\$3.31	5.82%
150	\$81.01	\$85.64	\$4.63	5.72%
200	\$105.17	\$111.12	\$5.95	5.66%
300	\$153.50	\$162.08	\$8.58	5.59%
400	\$201.82	\$213.05	\$11.23	5.56%
500	\$250.16	\$264.02	\$13.86	5.54%
1,000	\$491.82	\$518.87	\$27.05	5.50%
2,000	\$975.12	\$1,028.55	\$53.43	5.48%
3,000	\$1,458.43	\$1,538.24	\$79.81	5.47%
5,000	\$2,263.84	\$2,396.40	\$132.56	5.86%
10,000	\$4,277.35	\$4,541.80	\$264.45	6.18%
25,000	\$10,317.90	\$10,978.03	\$660.13	6.40%
50,000	\$20,385.47	\$21,705.05	\$1,319.58	6.47%
100,000	\$40,520.62	\$43,159.11	\$2,638.49	6.51%
200,000	\$80,790.93	\$86,067.23	\$5,276.30	6.53%

Note: Current and proposed bills reflect delivery rates, estimated balancing costs, and estimated MRAs for each Rate Year. The MRAs include an estimate of the UBs and Gas in Storage Working Capital applicable to all firm customers for each Rate Year.

Consolidated Edison Company of New York, Inc.
Comparison of Bills Calculated at Current Rates vs. Proposed Rates

Gas S.C. No. 13
Transportation Service
Seasonal Off-Peak Service
RY1 vs RY2

Delivery GRT:	2.1577%	2.1577%		
Commodity GRT:	1.8698%	1.8698%		
	Bill at	Bill at		
Therm Use	RY1 Rates	Proposed Rates	Dollar	Percentage
30 Days	10/1/2007	10/1/2008	Variance	Variance
0	\$30.89	\$34.66	\$3.77	12.20%
3	\$31.01	\$34.78	\$3.77	12.16%
4	\$31.25	\$35.02	\$3.77	12.06%
5	\$31.49	\$35.26	\$3.77	11.97%
6	\$31.73	\$35.50	\$3.77	11.88%
7	\$31.97	\$35.74	\$3.77	11.79%
8	\$32.20	\$35.98	\$3.78	11.74%
9	\$32.46	\$36.22	\$3.76	11.58%
10	\$32.68	\$36.46	\$3.78	11.57%
12	\$33.16	\$36.94	\$3.78	11.40%
14	\$33.64	\$37.42	\$3.78	11.23%
16	\$34.12	\$37.90	\$3.78	11.08%
18	\$34.60	\$38.38	\$3.78	10.93%
20	\$35.08	\$38.86	\$3.78	10.78%
25	\$36.26	\$40.04	\$3.78	10.42%
30	\$37.46	\$41.25	\$3.79	10.12%
35	\$38.65	\$42.45	\$3.80	9.83%
40	\$39.85	\$43.65	\$3.80	9.53%
42	\$40.32	\$44.12	\$3.80	9.42%
50	\$42.24	\$46.05	\$3.81	9.02%
54	\$43.19	\$47.00	\$3.81	8.82%
60	\$44.63	\$48.44	\$3.81	8.54%
90	\$51.79	\$55.63	\$3.84	7.41%
100	\$54.19	\$58.03	\$3.84	7.09%
150	\$66.12	\$70.00	\$3.88	5.87%
200	\$78.06	\$81.98	\$3.92	5.02%
300	\$101.95	\$105.93	\$3.98	3.90%
400	\$125.82	\$129.89	\$4.07	3.23%
500	\$149.71	\$153.85	\$4.14	2.77%
1,000	\$269.12	\$273.63	\$4.51	1.68%
2,000	\$485.05	\$490.29	\$5.24	1.08%
3,000	\$695.27	\$701.25	\$5.98	0.86%
5,000	\$1,115.70	\$1,123.15	\$7.45	0.67%
10,000	\$2,166.75	\$2,177.89	\$11.14	0.51%
25,000	\$5,319.95	\$5,342.13	\$22.18	0.42%
50,000	\$10,575.26	\$10,615.86	\$40.60	0.38%
100,000	\$21,085.89	\$21,163.32	\$77.43	0.37%
200,000	\$42,107.16	\$42,258.24	\$151.08	0.36%

Note: Current and proposed bills reflect delivery rates, estimated balancing costs, and estimated MRAs for each Rate Year. The MRAs include an estimate of the UBs and Gas In Storage Working Capital applicable to all firm customers for each Rate Year.

Consolidated Edison Company of New York, Inc.

Comparison of Bills Calculated at Current Rates vs. Proposed Rates

Gas S.C. No. 01
Transportation Service
Residential and Religious
RY2 vs RY3

Delivery GRT:	2.3297%	2.3297%		
Commodity GRT:	2.1483%	2.1483%		
Therm Use 30 Days	Bill at RY2 Rates 10/1/2008	Bill at Proposed Rates 10/1/2009	Dollar Variance	Percentage Variance
0	\$14.98	\$15.58	\$0.60	4.01%
3	\$15.10	\$15.72	\$0.62	4.10%
4	\$15.75	\$16.46	\$0.71	4.51%
5	\$16.38	\$17.23	\$0.85	5.19%
6	\$17.03	\$17.99	\$0.96	5.64%
7	\$17.66	\$18.74	\$1.08	6.12%
8	\$18.30	\$19.49	\$1.19	6.50%
9	\$18.93	\$20.24	\$1.31	6.92%
10	\$19.59	\$21.00	\$1.41	7.20%
12	\$20.85	\$22.50	\$1.65	7.91%
14	\$22.13	\$24.02	\$1.89	8.54%
16	\$23.41	\$25.52	\$2.11	9.01%
18	\$24.68	\$27.03	\$2.35	9.52%
20	\$25.96	\$28.55	\$2.59	9.98%
25	\$29.15	\$32.31	\$3.16	10.84%
30	\$32.35	\$36.09	\$3.74	11.56%
35	\$35.54	\$39.87	\$4.33	12.18%
40	\$38.73	\$43.64	\$4.91	12.68%
42	\$40.00	\$45.14	\$5.14	12.85%
50	\$45.11	\$51.17	\$6.06	13.43%
54	\$47.66	\$54.19	\$6.53	13.70%
60	\$51.49	\$58.70	\$7.21	14.00%
90	\$70.64	\$81.35	\$10.71	15.16%
100	\$77.02	\$88.89	\$11.87	15.41%
150	\$108.93	\$126.61	\$17.68	16.23%
200	\$140.84	\$164.32	\$23.48	16.67%
300	\$204.64	\$239.75	\$35.11	17.16%
400	\$268.46	\$315.19	\$46.73	17.41%
500	\$332.28	\$390.63	\$58.35	17.56%
600	\$396.10	\$466.06	\$69.96	17.66%
800	\$523.73	\$616.92	\$93.19	17.79%
1,000	\$651.36	\$767.79	\$116.43	17.87%
2,000	\$1,289.51	\$1,522.13	\$232.62	18.04%
3,000	\$1,927.68	\$2,276.46	\$348.78	18.09%

Note: Current and proposed bills reflect delivery rates, estimated balancing costs, and estimated MRAs for each Rate Year. The MRAs include an estimate of the UBs and Gas in Storage Working Capital applicable to all firm customers for each Rate Year.

Consolidated Edison Company of New York, Inc.

Comparison of Bills Calculated at Current Rates vs. Proposed Rates

Gas S.C. No. 01
Transportation Service
Residential and Religious - Low Income
RY2 vs RY3

Delivery GRT:	2.3297%	2.3297%		
Commodity GRT:	2.1483%	2.1483%		
	Bill at	Bill at		
Therm Use	RY2 Rates	Proposed Rates	Dollar	Percentage
30 Days	10/1/2008	10/1/2009	Variance	Variance
0	\$14.98	\$15.58	\$0.60	4.01%
3	\$15.10	\$15.72	\$0.62	4.10%
4	\$15.54	\$16.26	\$0.72	4.63%
5	\$15.97	\$16.81	\$0.84	5.26%
6	\$16.40	\$17.36	\$0.96	5.85%
7	\$16.83	\$17.91	\$1.08	6.42%
8	\$17.26	\$18.45	\$1.19	6.89%
9	\$17.69	\$18.99	\$1.30	7.35%
10	\$18.13	\$19.54	\$1.41	7.78%
12	\$18.98	\$20.63	\$1.65	8.69%
14	\$19.85	\$21.73	\$1.88	9.47%
16	\$20.71	\$22.83	\$2.12	10.24%
18	\$21.57	\$23.92	\$2.35	10.89%
20	\$22.43	\$25.02	\$2.59	11.55%
25	\$24.58	\$27.75	\$3.17	12.90%
30	\$26.74	\$30.48	\$3.74	13.99%
35	\$28.89	\$33.23	\$4.34	15.02%
40	\$31.05	\$35.96	\$4.91	15.82%
42	\$31.91	\$37.04	\$5.13	16.08%
50	\$35.34	\$41.41	\$6.07	17.17%
54	\$37.07	\$43.61	\$6.54	17.64%
60	\$39.65	\$46.88	\$7.23	18.23%
90	\$52.57	\$63.28	\$10.71	20.37%
100	\$56.88	\$68.75	\$11.87	20.87%
150	\$78.40	\$96.08	\$17.68	22.55%
200	\$99.94	\$123.42	\$23.48	23.49%
300	\$142.98	\$178.09	\$35.11	24.56%
400	\$186.03	\$232.77	\$46.74	25.12%
500	\$229.09	\$287.44	\$58.35	25.47%
600	\$272.15	\$342.11	\$69.96	25.71%
800	\$358.25	\$451.44	\$93.19	26.01%
1,000	\$444.35	\$560.79	\$116.44	26.20%
2,000	\$874.88	\$1,107.50	\$232.62	26.59%
3,000	\$1,305.42	\$1,654.21	\$348.79	26.72%

Note: Current and proposed bills reflect delivery rates, estimated balancing costs, and estimated MRAs for each Rate Year. The MRAs include an estimate of the UBs and Gas in Storage Working Capital applicable to all firm customers for each Rate Year.

Consolidated Edison Company of New York, Inc.
Comparison of Bills Calculated at Current Rates vs. Proposed Rates

Gas S.C. No. 02
Transportation Service
General Service Heating
RY2 vs RY3

Delivery GRT:	1.8031%	1.8031%		
Commodity GRT:	2.1291%	2.1291%		
	Bill at	Bill at		
Therm Use	RY2 Rates	Proposed Rates	Dollar	Percentage
30 Days	10/1/2008	10/1/2009	Variance	Variance
0	\$19.87	\$20.36	\$0.49	2.47%
3	\$20.07	\$20.56	\$0.49	2.44%
10	\$24.57	\$25.24	\$0.67	2.73%
20	\$30.98	\$31.90	\$0.92	2.97%
30	\$37.40	\$38.58	\$1.18	3.16%
40	\$43.81	\$45.25	\$1.44	3.29%
50	\$50.23	\$51.93	\$1.70	3.38%
75	\$66.25	\$68.58	\$2.33	3.52%
90	\$75.90	\$78.59	\$2.69	3.54%
100	\$80.42	\$83.40	\$2.98	3.71%
150	\$103.07	\$107.46	\$4.39	4.26%
200	\$125.72	\$131.50	\$5.78	4.60%
250	\$148.38	\$155.57	\$7.19	4.85%
300	\$171.02	\$179.61	\$8.59	5.02%
500	\$261.64	\$275.84	\$14.20	5.43%
900	\$442.85	\$468.26	\$25.41	5.74%
1,000	\$488.15	\$516.36	\$28.21	5.78%
2,000	\$941.20	\$997.45	\$56.25	5.98%
3,000	\$1,394.25	\$1,478.52	\$84.27	6.04%
4,000	\$1,723.20	\$1,826.83	\$103.63	6.01%
5,000	\$2,052.15	\$2,175.17	\$123.02	5.99%
6,000	\$2,381.09	\$2,523.48	\$142.39	5.98%
8,000	\$3,038.99	\$3,220.12	\$181.13	5.96%
10,000	\$3,696.88	\$3,916.77	\$219.89	5.95%
20,000	\$6,986.36	\$7,399.99	\$413.63	5.92%
50,000	\$16,854.79	\$17,849.64	\$994.85	5.90%
100,000	\$33,302.18	\$35,265.74	\$1,963.56	5.90%
150,000	\$49,749.57	\$52,681.83	\$2,932.26	5.89%
200,000	\$66,196.95	\$70,097.93	\$3,900.98	5.89%
250,000	\$82,644.34	\$87,514.02	\$4,869.68	5.89%
300,000	\$99,091.73	\$104,930.11	\$5,838.38	5.89%

Note: Current and proposed bills reflect delivery rates, estimated balancing costs, and estimated MRAs for each Rate Year. The MRAs include an estimate of the UBs and Gas in Storage Working Capital applicable to all firm customers for each Rate Year.

Consolidated Edison Company of New York, Inc.
Comparison of Bills Calculated at Current Rates vs. Proposed Rates

Gas S.C. No. 02
Transportation Service
General Service Non-Heating
RY2 vs RY3

Delivery GRT:	2.3185%	2.3185%		
Commodity GRT:	2.3150%	2.3150%		
	Bill at	Bill at		
Therm Use	RY2 Rates	Proposed Rates	Dollar	Percentage
30 Days	10/1/2008	10/1/2009	Variance	Variance
0	\$20.25	\$20.45	\$0.20	0.99%
3	\$20.36	\$20.58	\$0.22	1.08%
10	\$24.63	\$25.02	\$0.39	1.58%
20	\$30.72	\$31.36	\$0.64	2.08%
30	\$36.80	\$37.70	\$0.90	2.45%
40	\$42.88	\$44.05	\$1.17	2.73%
50	\$48.98	\$50.39	\$1.41	2.88%
75	\$64.19	\$66.24	\$2.05	3.19%
90	\$73.32	\$75.76	\$2.44	3.33%
100	\$76.93	\$79.64	\$2.71	3.52%
150	\$94.98	\$99.06	\$4.08	4.30%
200	\$113.02	\$118.46	\$5.44	4.81%
300	\$149.11	\$157.29	\$8.18	5.49%
500	\$221.29	\$234.95	\$13.66	6.17%
900	\$365.67	\$390.26	\$24.59	6.72%
1,000	\$401.76	\$429.09	\$27.33	6.80%
2,000	\$762.69	\$817.38	\$54.69	7.17%
3,000	\$1,123.63	\$1,205.66	\$82.03	7.30%
4,000	\$1,384.69	\$1,485.89	\$101.20	7.31%
5,000	\$1,645.76	\$1,766.13	\$120.37	7.31%
6,000	\$1,906.81	\$2,046.35	\$139.54	7.32%
8,000	\$2,428.96	\$2,606.81	\$177.85	7.32%
10,000	\$2,951.09	\$3,167.27	\$216.18	7.33%
20,000	\$5,561.75	\$5,969.59	\$407.84	7.33%
50,000	\$13,393.73	\$14,376.53	\$982.80	7.34%
100,000	\$26,447.04	\$28,388.10	\$1,941.06	7.34%
150,000	\$39,500.35	\$42,399.68	\$2,899.33	7.34%
200,000	\$52,553.66	\$56,411.25	\$3,857.59	7.34%
250,000	\$65,606.97	\$70,422.82	\$4,815.85	7.34%
300,000	\$78,660.28	\$84,434.40	\$5,774.12	7.34%

Note: Current and proposed bills reflect delivery rates, estimated balancing costs, and estimated MRAs for each Rate Year. The MRAs include an estimate of the UBs and Gas in Storage Working Capital applicable to all firm customers for each Rate Year.

Consolidated Edson Company of New York, Inc.
Comparison of Bills Calculated at Current Rates vs. Proposed Rates

Gas S.C. No. 03
Transportation Service
Residential and Religious Heating
RY2 vs RY3

	Delivery GRT:	2.1577%	2.1577%		
	Commodity GRT:	1.9866%	1.9866%		
Therm Use 30 Days	Bill at RY2 Rates 10/1/2008	Proposed Rates 10/1/2009	Dollar Variance	Percentage Variance	
0	\$15.71	\$15.71	\$0.00	0.00%	
3	\$15.92	\$15.93	\$0.01	0.06%	
4	\$16.58	\$16.62	\$0.04	0.24%	
5	\$17.25	\$17.33	\$0.08	0.46%	
6	\$17.92	\$18.03	\$0.11	0.61%	
7	\$18.57	\$18.71	\$0.14	0.75%	
8	\$19.26	\$19.43	\$0.17	0.88%	
9	\$19.91	\$20.11	\$0.20	1.00%	
10	\$20.57	\$20.82	\$0.25	1.22%	
12	\$21.91	\$22.22	\$0.31	1.41%	
14	\$23.25	\$23.62	\$0.37	1.59%	
16	\$24.58	\$25.01	\$0.43	1.75%	
18	\$25.91	\$26.43	\$0.52	2.01%	
20	\$27.24	\$27.83	\$0.59	2.17%	
25	\$30.56	\$31.32	\$0.76	2.49%	
30	\$33.89	\$34.81	\$0.92	2.71%	
35	\$37.22	\$38.32	\$1.10	2.96%	
40	\$40.55	\$41.81	\$1.26	3.11%	
42	\$41.89	\$43.21	\$1.32	3.15%	
50	\$47.21	\$48.82	\$1.61	3.41%	
54	\$49.88	\$51.61	\$1.73	3.47%	
60	\$53.87	\$55.79	\$1.92	3.56%	
90	\$73.84	\$76.80	\$2.96	4.01%	
100	\$78.94	\$82.23	\$3.29	4.17%	
150	\$104.42	\$109.41	\$4.99	4.78%	
200	\$129.91	\$136.58	\$6.67	5.13%	
300	\$180.87	\$190.93	\$10.06	5.56%	
400	\$231.84	\$245.29	\$13.45	5.80%	
500	\$282.81	\$299.64	\$16.83	5.95%	
1,000	\$537.65	\$571.41	\$33.76	6.28%	
2,000	\$1,047.34	\$1,114.94	\$67.60	6.45%	
3,000	\$1,557.03	\$1,658.47	\$101.44	6.51%	
5,000	\$2,415.19	\$2,584.33	\$169.14	7.00%	
10,000	\$4,560.59	\$4,898.96	\$338.37	7.42%	
25,000	\$10,996.81	\$11,842.87	\$846.06	7.69%	
50,000	\$21,723.84	\$23,416.04	\$1,692.20	7.79%	
100,000	\$43,177.90	\$46,562.39	\$3,384.49	7.84%	
200,000	\$86,086.02	\$92,855.10	\$6,769.08	7.86%	

Note: Current and proposed bills reflect delivery rates, estimated balancing costs, and estimated MRAs for each Rate Year. The MRAs include an estimate of the UBs and Gas in Storage Working Capital applicable to all firm customers for each Rate Year.

Consolidated Edison Company of New York, Inc.
Comparison of Bills Calculated at Current Rates vs. Proposed Rates

Gas S.C. No. 03
Transportation Service
Residential and Religious Heating - Low Income
RY2 vs RY3

Delivery GRT:	2.1577%	2.1577%		
Commodity GRT:	1.9866%	1.9866%		
Therm Use 30 Days	Bill at RY2 Rates 10/1/2008	Bill at Proposed Rates 10/1/2009	Dollar Variance	Percentage Variance
0	\$14.96	\$15.56	\$0.60	4.01%
3	\$15.16	\$15.77	\$0.61	4.02%
4	\$15.62	\$16.25	\$0.63	4.03%
5	\$16.08	\$16.76	\$0.68	4.23%
	\$16.54	\$17.25	\$0.71	4.29%
	\$16.99	\$17.73	\$0.74	4.35%
	\$17.46	\$18.23	\$0.77	4.41%
9	\$17.91	\$18.72	\$0.81	4.52%
10	\$18.37	\$19.22	\$0.85	4.63%
12	\$19.30	\$20.21	\$0.91	4.72%
14	\$20.22	\$21.19	\$0.97	4.80%
16	\$21.13	\$22.17	\$1.04	4.92%
18	\$22.04	\$23.16	\$1.12	5.08%
20	\$22.96	\$24.15	\$1.19	5.18%
25	\$25.24	\$26.60	\$1.36	5.39%
30	\$27.55	\$29.07	\$1.52	5.52%
35	\$29.84	\$31.53	\$1.69	5.66%
40	\$32.13	\$33.98	\$1.85	5.76%
42	\$33.04	\$34.98	\$1.94	5.87%
50	\$36.72	\$38.92	\$2.20	5.99%
54	\$38.55	\$40.88	\$2.33	6.04%
60	\$41.30	\$43.83	\$2.53	6.13%
90	\$55.06	\$58.60	\$3.54	6.43%
100	\$60.15	\$64.04	\$3.89	6.47%
150	\$85.64	\$91.22	\$5.58	6.52%
200	\$111.12	\$118.39	\$7.27	6.54%
300	\$162.08	\$172.74	\$10.66	6.58%
400	\$213.05	\$227.10	\$14.05	6.59%
500	\$264.02	\$281.45	\$17.43	6.60%
1,000	\$518.87	\$553.21	\$34.34	6.62%
2,000	\$1,028.55	\$1,096.75	\$68.20	6.63%
3,000	\$1,538.24	\$1,640.28	\$102.04	6.63%
5,000	\$2,396.40	\$2,566.14	\$169.74	7.08%
10,000	\$4,541.80	\$4,880.76	\$338.96	7.46%
25,000	\$10,978.03	\$11,824.68	\$846.65	7.71%
50,000	\$21,705.05	\$23,397.85	\$1,692.80	7.80%
100,000	\$43,159.11	\$46,544.20	\$3,385.09	7.84%
200,000	\$86,067.23	\$92,836.91	\$6,769.68	7.87%

Note: Current and proposed bills reflect delivery rates, estimated balancing costs, and estimated MRAs for each Rate Year. The MRAs include an estimate of the UBs and Gas in Storage Working Capital applicable to all firm customers for each Rate Year.

Consolidated Edison Company of New York, Inc.
Comparison of Bills Calculated at Current Rates vs. Proposed Rates

Gas S.C. No. 03
Transportation Service
Multi-Dwelling
RY2 vs RY3

	Delivery GRT:	2.1577%	2.1577%		
	Commodity GRT:	1.9866%	1.9866%		
Therm Use 30 Days	Bill at RY2 Rates 10/1/2008	Proposed Rates 10/1/2009	Dollar Variance	Percentage Variance	
0	\$15.71	\$15.71	\$0.00	0.00%	
3	\$15.92	\$15.93	\$0.01	0.06%	
4	\$16.58	\$16.62	\$0.04	0.24%	
5	\$17.25	\$17.33	\$0.08	0.46%	
6	\$17.92	\$18.03	\$0.11	0.61%	
7	\$18.57	\$18.71	\$0.14	0.75%	
8	\$19.26	\$19.43	\$0.17	0.88%	
9	\$19.91	\$20.11	\$0.20	1.00%	
10	\$20.57	\$20.82	\$0.25	1.22%	
12	\$21.91	\$22.22	\$0.31	1.41%	
14	\$23.25	\$23.62	\$0.37	1.59%	
16	\$24.58	\$25.01	\$0.43	1.75%	
18	\$25.91	\$26.43	\$0.52	2.01%	
20	\$27.24	\$27.83	\$0.59	2.17%	
25	\$30.56	\$31.32	\$0.76	2.49%	
30	\$33.89	\$34.81	\$0.92	2.71%	
35	\$37.22	\$38.32	\$1.10	2.96%	
40	\$40.55	\$41.81	\$1.26	3.11%	
42	\$41.89	\$43.21	\$1.32	3.15%	
50	\$47.21	\$48.82	\$1.61	3.41%	
54	\$49.88	\$51.61	\$1.73	3.47%	
60	\$53.87	\$55.79	\$1.92	3.56%	
90	\$73.84	\$76.80	\$2.96	4.01%	
100	\$78.94	\$82.23	\$3.29	4.17%	
150	\$104.42	\$109.41	\$4.99	4.78%	
200	\$129.91	\$136.58	\$6.67	5.13%	
300	\$180.87	\$190.93	\$10.06	5.56%	
400	\$231.84	\$245.29	\$13.45	5.80%	
500	\$282.81	\$299.64	\$16.83	5.95%	
1,000	\$537.65	\$571.41	\$33.76	6.28%	
2,000	\$1,047.34	\$1,114.94	\$67.60	6.45%	
3,000	\$1,557.03	\$1,658.47	\$101.44	6.51%	
5,000	\$2,415.19	\$2,584.33	\$169.14	7.00%	
10,000	\$4,560.59	\$4,898.96	\$338.37	7.42%	
25,000	\$10,996.81	\$11,842.87	\$846.06	7.69%	
50,000	\$21,723.84	\$23,416.04	\$1,692.20	7.79%	
100,000	\$43,177.90	\$46,562.39	\$3,384.49	7.84%	
200,000	\$86,086.02	\$92,855.10	\$6,769.08	7.86%	

Note: Current and proposed bills reflect delivery rates, estimated balancing costs, and estimated MRAs for each Rate Year. The MRAs include an estimate of the UBs and Gas in Storage Working Capital applicable to all firm customers for each Rate Year.

Consolidated Edison Company of New York, Inc.
Comparison of Bills Calculated at Current Rates vs. Proposed Rates

Gas S.C. No. 03
Transportation Service
Multi-Dwelling - Low Income
RY2 vs RY3

	Delivery GRT:	2.1577%	2.1577%		
	Commodity GRT:	1.9866%	1.9866%		
Therm Use 30 Days	RY2 Rates 10/1/2008	Proposed Rates 10/1/2009	Dollar Variance	Percentage Variance	
0	\$14.96	\$15.56	\$0.60	4.01%	
3	\$15.16	\$15.77	\$0.61	4.02%	
4	\$15.62	\$16.25	\$0.63	4.03%	
5	\$16.08	\$16.76	\$0.68	4.23%	
6	\$16.54	\$17.25	\$0.71	4.29%	
7	\$16.99	\$17.73	\$0.74	4.35%	
8	\$17.46	\$18.23	\$0.77	4.41%	
9	\$17.91	\$18.72	\$0.81	4.52%	
10	\$18.37	\$19.22	\$0.85	4.63%	
12	\$19.30	\$20.21	\$0.91	4.72%	
14	\$20.22	\$21.19	\$0.97	4.80%	
16	\$21.13	\$22.17	\$1.04	4.92%	
18	\$22.04	\$23.16	\$1.12	5.08%	
20	\$22.96	\$24.15	\$1.19	5.18%	
25	\$25.24	\$26.60	\$1.36	5.39%	
30	\$27.55	\$29.07	\$1.52	5.52%	
35	\$29.84	\$31.53	\$1.69	5.66%	
40	\$32.13	\$33.98	\$1.85	5.76%	
42	\$33.04	\$34.98	\$1.94	5.87%	
50	\$36.72	\$38.92	\$2.20	5.99%	
54	\$38.55	\$40.88	\$2.33	6.04%	
60	\$41.30	\$43.83	\$2.53	6.13%	
90	\$55.06	\$58.60	\$3.54	6.43%	
100	\$60.15	\$64.04	\$3.89	6.47%	
150	\$85.64	\$91.22	\$5.58	6.52%	
200	\$111.12	\$118.39	\$7.27	6.54%	
300	\$162.08	\$172.74	\$10.66	6.58%	
400	\$213.05	\$227.10	\$14.05	6.59%	
500	\$264.02	\$281.45	\$17.43	6.60%	
1,000	\$518.87	\$553.21	\$34.34	6.62%	
2,000	\$1,028.55	\$1,096.75	\$68.20	6.63%	
3,000	\$1,538.24	\$1,640.28	\$102.04	6.63%	
5,000	\$2,396.40	\$2,566.14	\$169.74	7.08%	
10,000	\$4,541.80	\$4,880.76	\$338.96	7.46%	
25,000	\$10,978.03	\$11,824.68	\$846.65	7.71%	
50,000	\$21,705.05	\$23,397.85	\$1,692.80	7.80%	
100,000	\$43,159.11	\$46,544.20	\$3,385.09	7.84%	
200,000	\$86,067.23	\$92,836.91	\$6,769.68	7.87%	

Note: Current and proposed bills reflect delivery rates, estimated balancing costs, and estimated MRAs for each Rate Year. The MRAs include an estimate of the UBs and Gas in Storage Working Capital applicable to all firm customers for each Rate Year.

Consolidated Edison Company of New York, Inc.
Comparison of Bills Calculated at Current Rates vs. Proposed Rates

Gas S.C. No. 13
Transportation Service
Seasonal Off-Peak Service
RY2 vs RY3

Delivery GRT:	2.1577%	2.1577%		
Commodity GRT:	1.8698%	1.8698%		
Therm Use 30 Days	Bill at RY2 Rates 10/1/2008	Bill at Proposed Rates 10/1/2009	Dollar Variance	Percentage Variance
0	\$34.66	\$35.01	\$0.35	1.01%
3	\$34.78	\$35.14	\$0.36	1.04%
4	\$35.02	\$35.40	\$0.38	1.09%
5	\$35.26	\$35.67	\$0.41	1.16%
6	\$35.50	\$35.94	\$0.44	1.24%
7	\$35.74	\$36.20	\$0.46	1.29%
8	\$35.98	\$36.47	\$0.49	1.36%
9	\$36.22	\$36.74	\$0.52	1.44%
10	\$36.46	\$37.00	\$0.54	1.48%
12	\$36.94	\$37.53	\$0.59	1.60%
14	\$37.42	\$38.06	\$0.64	1.71%
16	\$37.90	\$38.60	\$0.70	1.85%
18	\$38.38	\$39.15	\$0.77	2.01%
20	\$38.86	\$39.68	\$0.82	2.11%
25	\$40.04	\$41.01	\$0.97	2.42%
30	\$41.25	\$42.33	\$1.08	2.62%
35	\$42.45	\$43.67	\$1.22	2.87%
40	\$43.65	\$45.00	\$1.35	3.09%
42	\$44.12	\$45.53	\$1.41	3.20%
50	\$46.05	\$47.67	\$1.62	3.52%
54	\$47.00	\$48.74	\$1.74	3.70%
60	\$48.44	\$50.33	\$1.89	3.90%
90	\$55.63	\$58.33	\$2.70	4.85%
100	\$58.03	\$61.00	\$2.97	5.12%
150	\$70.00	\$74.33	\$4.33	6.19%
200	\$81.98	\$87.66	\$5.68	6.93%
300	\$105.93	\$114.33	\$8.40	7.93%
400	\$129.89	\$141.00	\$11.11	8.55%
500	\$153.85	\$167.67	\$13.82	8.98%
1,000	\$273.63	\$300.99	\$27.36	10.00%
2,000	\$490.29	\$541.75	\$51.46	10.50%
3,000	\$701.25	\$776.02	\$74.77	10.66%
5,000	\$1,123.15	\$1,244.57	\$121.42	10.81%
10,000	\$2,177.89	\$2,415.92	\$238.03	10.93%
25,000	\$5,342.13	\$5,930.03	\$587.90	11.00%
50,000	\$10,615.86	\$11,786.84	\$1,170.98	11.03%
100,000	\$21,163.32	\$23,500.48	\$2,337.16	11.04%
200,000	\$42,258.24	\$46,927.77	\$4,669.53	11.05%

Note: Current and proposed bills reflect delivery rates, estimated balancing costs, and estimated MRAs for each Rate Year. The MRAs include an estimate of the UBs and Gas in Storage Working Capital applicable to all firm customers for each Rate Year.