

SECURITIES AND EXCHANGE COMMISSION

FORM 8-K

Current report filing

Filing Date: **2013-01-09** | Period of Report: **2013-01-09**
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FILER

CONSOLIDATED EDISON INC

CIK: **1047862** | IRS No.: **133965100** | State of Incorporation: **NY** | Fiscal Year End: **1231**
Type: **8-K** | Act: **34** | File No.: **001-14514** | Film No.: **13521139**
SIC: **4931** Electric & other services combined

Mailing Address
4 IRVING PLACE
ROOM 1618 S
NEW YORK NY 10003

Business Address
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NEW YORK NY 10003
2124604600

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**
Washington, D.C. 20549

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of
The Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): January 9, 2013

Consolidated Edison, Inc.

(Exact name of registrant as specified in its charter)

New York
(State or Other Jurisdiction
of Incorporation)

1-14514
(Commission
File Number)

13-3965100
(IRS Employer
Identification No.)

4 Irving Place, New York, New York
(Address of principal executive offices)

10003
(Zip Code)

Registrant's telephone number, including area code: **(212) 460-4600**

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
 - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
 - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
 - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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Item 8.01 Other Events.

On January 9, 2013, the United States Court of Appeals for the Federal Circuit issued a decision disallowing tax deductions claimed by the company relating to a 1997 transaction in which Consolidated Edison Development, Inc. leased property and then immediately subleased it back to the lessor (a “lease in/lease out” transaction). Today’s decision reverses an October 2009 decision of the United States Court of Federal Claims in favor of the company. Note H - “Other Material Contingencies” to the financial statements in the company’s Quarterly Report on Form 10-Q for the period ended September 30, 2012 contains information about the company’s 1997 and 1999 lease-in/lease out transactions.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

CONSOLIDATED EDISON, INC.

By /s/ Robert Muccilo

Robert Muccilo

Vice President and Controller

Date: January 9, 2013