

## Notice to Interested Parties

An application is to be made to the Internal Revenue Service for an advance determination on the qualification of **The Consolidated Edison Retirement Plan**.

1. Notice is provided to:
  - a. **Each CECONY Management Employee.** You are a CECONY Management Employee if you are on the active management payroll of Consolidated Edison Company of New York, Inc. (“CECONY”).
  - b. **Each CECONY Weekly Employee.** You are a CECONY Weekly Employee if you are on the weekly payroll of CECONY and (a) a member of the collective bargaining unit represented by Local No. 1-2 of the Utility Workers’ Union of America, AFL-CIO or (b) a member of the collective bargaining unit represented by Local No. 3 of the International Brotherhood of Electrical Workers, AFL-CIO.
  - c. **Each O&R Hourly Employee.** You are an O&R Hourly Employee if you are on the hourly payroll of Orange and Rockland Utilities, Inc. (“O&R”) and a member of the collective bargaining unit represented by Local No. 503 of the International Brotherhood of Electrical Workers, AFL-CIO.
  - d. **Each O&R Management Employee.** You are an O&R Management Employee if you are on the active management payroll of O&R.
  - e. **Each CEI Employee.** You are a CEI Employee if you are employed by one of the following affiliates of Consolidated Edison, Inc.:
    - i. Consolidated Edison Shared Services (CSS),
    - ii. Consolidated Edison Solutions, Inc. (CES),
    - iii. Consolidated Edison Energy, Inc. (CEE), and
    - iv. Consolidated Edison Development, Inc. (CED).
2. The name of the Plan is **The Consolidated Edison Retirement Plan (the “Retirement Plan”)**.
3. The Plan Number is **001**.
4. The name and address of the Applicant is **Consolidated Edison Company of New York, Inc., 4 Irving Place, New York, New York 10003**.
5. The Applicant’s Employer Identification Number is **13-5009344**.

6. The name and address of the Plan Administrator is **Mary Adamo, Vice President, Human Resources, Consolidated Edison Company of New York, Inc., 15<sup>th</sup> Floor, 4 Irving Place, New York, New York 10003.**
7. The Application will be sent on **January 27, 2012**, for an advance determination as to whether the Plan meets the qualification requirements of Section 401 of the Internal Revenue Code of 1986, with respect to the Plan's amendment. The application will be filed with:

**EP Determinations  
Internal Revenue Service  
P.O. Box 192  
Covington, KY 41012-0192**

8. The employees eligible to participate under the Plan are:
  - i. Each CECONY Weekly Employee,
  - ii. Each CECONY Management Employee,
  - iii. Each O&R Hourly Employee,
  - iv. Each O&R Management Employee, and
  - v. A CEI Employee who meets the requirements of a Transferred Participant, as set forth in the Plan, to be a Participant.
9. The Internal Revenue Service has previously issued a determination letter with respect to the qualification of the Consolidated Edison Retirement Plan.

### **RIGHTS OF INTERESTED PARTIES**

10. You have the right to submit to the Internal Revenue Service (IRS) at "EP Determinations," at the above address, either individually or jointly with other interested parties, your comments as to whether the Consolidated Edison Retirement Plan meets the qualification requirements of Section 401 of the Internal Revenue Code.

You may instead, individually or jointly with other interested parties, request the Department of Labor to submit, on your behalf, comments to the IRS at EP Determinations regarding qualification of the Consolidated Edison Retirement Plan. If the Department of Labor declines to comment on all or some of the matters you raise, you may, individually, or jointly if your request was made to the Department of Labor jointly, submit your comments on these matters directly to IRS EP Determinations.

### **REQUESTS FOR COMMENTS BY THE DEPARTMENT OF LABOR**

11. The Department of Labor may not comment on behalf of interested parties unless requested to do so by the lesser of 10 employees or 10 percent of the employees who qualify as interested parties. The number of persons needed for the Department of

Labor to comment with respect to this Plan is 10. If you request the Department of Labor to comment, your request must be in writing and must specify the matters upon which comments are requested, and must also include:

- (1) the information contained in items 2 through 5 of this Notice; and**
- (2) the number of persons needed for the Department of Labor to comment.**

A request to the Department of Labor to comment should be addressed as follows:

Deputy Assistant Secretary  
Employee Benefits Security Administration  
ATTN: 3001 Comment Request  
U.S. Department of Labor  
200 Constitution Avenue, NW  
Washington, DC 20210

The request must be received by the Department of Labor by **the 25<sup>th</sup> day** after the day the Application for Determination is received by EP Determinations. The Application for Determination is being submitted on January 27, 2012, and assumed received by the IRS on January 30, 2012. The 25<sup>th</sup> day following January 30, 2012, is February 24, 2012.

However, if you request the Department of Labor to submit a comment and want to preserve your right to comment to the IRS EP Determinations in the event the Department of Labor declines to comment, the request must be received by the Department of Labor by the 15th day after the day the Application for Determination is received by EP Determinations or by February 14, 2012.

If you make a request to the Department of Labor and the Department of Labor notifies you that it declines to comment on a matter concerning qualification of the Consolidated Edison Retirement Plan, you may still submit a comment to the IRS EP Determination on such matters.

The comment must be received by the IRS EP determinations by the latter of the 45<sup>th</sup> day after the day the Application for Determination is received by the IRS EP Determinations (Application is received on January 30, 2012 – 45<sup>th</sup> day after January 30, 2012 is March 15, 2012) or the 15th day after the day on which notification is given by the Department of Labor that it declines to submit a comment on such matter on your behalf. In no event may the comment be received later than the 60th day after the day the Application for Determination was received. Such a comment must include a statement that the comment is being submitted on matters raised in a request to the Department of Labor upon which the Department of Labor declined to comment.

## COMMENTS TO THE INTERNAL REVENUE SERVICE

12. Comments submitted by you to the IRS EP Determinations must be in writing and received by them by March 15, 2012, the 45<sup>th</sup> day after the day on which the Application for Determination is received by EP Determinations (January 30, 2012). The Application will be sent to EP Determinations on January 27, 2012. Receipt of the Application by EP Determinations is assumed to be January 30, 2012. However, if there are matters that you request the Department of Labor to comment upon on your behalf, and the Department declines, you may submit comments on these matters to EP Determinations to be received by it within 15 days from the time the Department notifies you that it will not comment on a particular matter, or by the 60<sup>th</sup> day after the day the Application for Determination was received, whichever is later, but not after March 30, 2012. A request to the Department of Labor to comment on your behalf must be received by it by February 24, 2012 if you wish to preserve your right to comment on a matter upon which the Department of Labor declines to comment, or by February 14, 2012 if you wish to waive that right.

### ADDITIONAL INFORMATION

13. Detailed instructions regarding the requirements for notification of interested parties may be found in sections 17 and 18 of Rev. Proc. 2011-6. Additional information concerning this application (including, where applicable, an updated copy of the plan and related trust; the application for determination; any additional documents dealing with the application that have been submitted to the Service; and copies of section 17 of Rev. Proc. 2011-6 are available at **Employee Benefits, Room 1500, 4 Irving Place, New York, New York 10003**, during the hours of **8:30 a.m. to 5:15 p.m.** for inspection and copying. (There is a nominal charge for copying and/or mailing.)