

PSC No.16 - Gas
Rochester Gas and Electric Corporation
Initial Effective Date: January 1, 2005

Statement Type: RTS
Statement No. 6

Rates Applicable in
Municipality Where Service is Supplied
Pursuant to Rule 4 I

Effective January 1, 2005

GAS

The respective total aggregate percentage rate and total effective aggregate percentage rate applicable in the municipalities served by the Company is as follows:

COMPOSITE GAS RETAIL SALES	Total Surcharge @ 1/1/05	
	Effective ¹	
	Statutory ² Tax Rate (%)	Aggregate Tax Rate (%)
City of Rochester	3.3759%	3.4938%
Village of Avon	1.3759%	1.3951%
Village of Brockport	1.3759%	1.3951%
Village of Caledonia	1.3759%	1.3951%
Village of East Rochester	1.3759%	1.3951%
Village of Fairport	1.3759%	1.3951%
Village of Geneseo	1.3759%	1.3951%
Village of Hilton	1.3759%	1.3951%
Village of Leicester	1.3759%	1.3951%
Village of Leroy	1.3759%	1.3951%
Village of Livonia	1.3759%	1.3951%
Village of Mt. Morris	1.3759%	1.3951%
Village of Perry	1.3759%	1.3951%
Village of Pittsford	1.3759%	1.3951%
Village of Scottsville	1.3759%	1.3951%
Village of Sodus	1.3759%	1.3951%
Village of Sodus Point	1.3759%	1.3951%
Village of Warsaw	1.3759%	1.3951%
Village of Wolcott	1.3759%	1.3951%
All Other Villages and Towns	0.3759%	0.3773%

GAS OPEN ACCESS ³ : DELIVERY	Total Surcharge @ 1/1/05	
	Effective ¹	
	Statutory Tax Rate (%)	Aggregate Tax Rate (%)
Unbundled Residential T&D	2.0000%	2.0408%
Unbundled Nonresidential T&D	0.0000%	0.0000%

Notes:

- (1) The effective aggregate percentage rate is computed as follows:
[(taxes imposed)/(1-taxes imposed)*100].
- (2) Statutory composite retail rate is projected Residential Delivery Revenue times statutory GRT rate, divided into total projected bundled retail revenues.
- (3) T&D Open Access Revenue is not subject to Local, City, or Village Municipal Tax Surcharges.

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