Received: 5/24/2005

May 24, 2005

Jaclyn A. Brilling, Secretary New York State Dept. of Public Service Three Empire State Plaza Albany, New York 12223-1350

Dear Secretary Brilling:

The enclosed statements, issued by Rochester Gas and Electric Corporation ("RG&E" or the "Company"), are transmitted for filing in compliance with the requirements of the Public Service Commission (PSC) of the State of New York:

P.S.C. No. 16 - Gas

Gas Supply Charge (GSC) Statement Number 26 Effective: May 27, 2005

Large Transportation Service Rate

Adjustment (LTSR) Statement Number 17 Effective: June 1, 2005

Small Transportation Service Rate

Adjustment (STSR) Statement Number 17 Effective: May 27, 2005

These rates will continue in effect until there are changes in the cost of gas that require modifications.

Very truly yours,
ROCHESTER GAS AND ELECTRIC CORPORATION

Mark O. Marini, Department Manager Rate and Regulatory Economics

Enclosures