

March 29, 2005

VIA ELECTRONIC FILING

Honorable Jaclyn A. Brilling
Secretary
New York State Public Service Commission
Three Empire State Plaza
Albany, New York 12223

RE: **Case 00-M-1556—In the Matter of the Proposed Accounting and Ratemaking for the Tax Law Changes Included in the 2000-2001 New York State Budget, Order Implementing Tax Law Changes on a Permanent Basis, Issued and Effective June 28, 2001 (the “June 28 Order”)**

Dear Secretary Brilling:

Rochester Gas and Electric Corporation is hereby filing a Municipal Tax Statement, in further compliance with the June 28 Order, to become effective April 1, 2005:

PSC No.16 – Gas, Schedule for Gas Service. RTS, Statement No. 7

Please direct any questions pertaining to this filing to Curt Roney at (585) 724-8252.

Very truly yours,

Mark O. Marini
Manager, Regulatory and Tariffs
Rates and Regulatory Economics

Encs.