Received: 12/23/2003

December 23, 2003

Jaclyn A. Brilling, Acting 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 Cost Adjustment (GCA) Statement Number 8 Effective: December 30, 2003

P.S.C. No. 17 - Gas

Large General Service Distribution Rate

Adjustment Statement Number 8 Effective: January 1, 2004

Small General Service Distribution Rate

Adjustment Number 8 Effective: December 30, 2003

RG&E is initiating a refund resulting from the Company's annual reconciliation of gas costs and revenues with this filing. This refund will remain in effect for the period January 2004 through December 2004.

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 Marini, Department Manager Regulatory Affairs

Enclosures

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¹ Although the Company is not aware of any adjustments to its calculations, RG&E respectfully reserves the right to adjust the refund amount as appropriate pending the receipt of an Order in Case 03-G-1325.