Received: 12/27/2004

December 27, 2004

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 21 Effective: December 29, 2004

Large Transportation Service Rate

Adjustment (LTSR) Statement Number 12 Effective: January 1, 2005

Small Transportation Service Rate

Adjustment (STSR) Statement Number 12 Effective: December 29, 2004

RG&E is initiating a surcharge resulting from the Company's annual reconciliation of gas costs and revenues with this filing in compliance with the memorandum dated November 30, 2004, accepted with the consent agenda on the PSC Session on December 15, 2004 in Case 04-G-1278. This surcharge will remain in effect for the period January 2005 through December 2005.

In compliance with the Commission Order, issued and effective May 20, 2004 in Case 03-G-0766, Order Adopting Provisions of Joint Proposals with Conditions, RG&E is updating the calculation of the Merchant Function Charge (MFC) included in the GSC statement. Beginning January 1, 2005 and each 12-month period thereafter, the gas supply uncollectibles and gas inventory carrying charges calculations, components of the MFC, are to be updated.

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