

December 8, 2004

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 Municipal Tax Statements in compliance with the June 28 Order, to be effective January 1, 2005:

PSC No.16 – Gas, Schedule for Gas Service. RTS, Statement No. 6
PSC No.18 – Electricity, Schedule for Electric Street Lighting Service. RTS, Statement No. 5
PSC No.19 – Electricity, Schedule for Electric Service. RTS, Statement No. 5

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.