

December 7, 2005

VIA ELECTRONIC FILING

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

Case 00-M-1556 – In the Matter of the Proposed Accounting and Rate Making for the Tax Law
Changes Included in the 2000-2001 New York State Budget

RE: Compliance Tariff Filing of Rochester Gas and Electric Corporation

Dear Secretary Brilling:

In accordance with the above referenced proceeding and with Appendix 7-H (electronic tariff filing system) to the Commission's Codes, Rules and Regulations (16 NYCRR Appendix 7-H), Rochester Gas and Electric Corporation ("RG&E") is hereby filing Municipal Tax Statements to become effective January 1, 2006:

PSC No.18 – Electricity, Schedule for Electric Street Lighting Service. RTS Statement No. 7
PSC No.19 – Electricity, Schedule for Electric Service. RTS Statement No. 7

The purpose of this filing is to update the electric municipal tax rates to reflect that the Annual PSC Surcharge Adjustment for the pass-back of previously over collected taxes will end.

Please direct any questions pertaining to this filing to me at (585) 771-4692 or Mr. David George at (585) 771-4765.

Very truly yours,

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

Encs.