

June 9, 2005

**VIA ELECTRONIC FILING**

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

**RE: Tariff Filing of Rochester Gas and Electric Corporation**

Dear Secretary Brillling:

Rochester Gas and Electric Corporation ("RG&E") is hereby filing Municipal Tax Statements to become effective July 1, 2005, in accordance with Appendix 7-H (electronic tariff filing system) to the Commission's Codes, Rules and Regulations (16 NYCRR Appendix 7-H):

PSC No.16 – Gas, Schedule for Gas Service. RTS Statement No. 8  
PSC No.18 – Electricity, Schedule for Electric Street Lighting Service. RTS Statement No. 6  
PSC No.19 – Electricity, Schedule for Electric Service. RTS Statement No. 6

This filing adds the Village of Webster to the list of villages shown on the RTS Statements that impose the 1% tax on utility revenues.

Under separate cover, RG&E will mail a hard copy of the (1) Village of Webster Local Law No. 1 of 2005 certified by the Village Clerk Treasurer and (2) notification from the State of New York Department of State that it received and filed Local Law No. 1.

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.