December 8, 2003

VIA ELECTRONIC FILING

Honorable Jaclyn A. Brilling, Acting Secretary New York State Public Service Commission Three Empire State Plaza Albany, NY 12223-1350

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, 2004:

PSC No.16 – Gas, Schedule for Gas Service. RTS, Statement No. 3

PSC No.17 – Gas, Schedule for Gas Distribution Service. RTS, Statement No. 3

PSC No.18 – Electricity, Schedule for Electric Street Lighting Service. RTS, Statement No. 3

PSC No.19 – Electricity, Schedule for Electric Service. RTS, Statement No. 3

PSC No.20 – Electricity, Schedule for Electric Distribution Service. RTS, Statement No. 3

Please direct any questions pertaining to this filing to me at (585) 724-8252.

Very truly yours,

Curt D. Roney Project Lead, Rate and Regulatory Economics

Encs.