

final billing adjustments.

### **Note 9. Environmental Liability**

From time to time environmental laws, regulations and compliance programs may require changes in RG&E's operations and facilities and may increase the cost of electric and natural gas service.

The EPA and various state environmental agencies have notified RG&E that it is among the potentially responsible parties who may be liable for costs incurred to remediate certain hazardous substances at seven waste sites. The seven sites do not include sites where gas was manufactured in the past, which are discussed below. With respect to the seven sites, five sites are included in the New York State Registry of Inactive Hazardous Waste Disposal Sites and three of the sites are also included on the National Priorities List.

Any liability may be joint and several for certain of those sites. RG&E has recorded an estimated liability of less than \$1 million related to the seven sites. It has recorded an estimated liability of \$1 million related to another seven sites where RG&E believes it is probable that it will incur remediation costs, although it has not been notified that it is among the potentially responsible parties. The ultimate cost to remediate the sites may be significantly more than the accrued amount. Factors affecting the estimated remediation amount include the remedial action plan selected, the extent of site contamination and the portion attributed to RG&E.

RG&E has a program to investigate and perform necessary remediation at its 10 sites where gas was manufactured in the past. Eight sites are included in the New York Voluntary Clean-up Program.

RG&E's estimate for all costs related to investigation and remediation of the 10 sites ranges from \$36 million to \$72 million at December 31, 2006. The estimate could change materially based on facts and circumstances derived from site investigations, changes in required remedial action, changes in technology relating to remedial alternatives and changes to current laws and regulations.

RG&E's liability to investigate and perform remediation, as necessary, at its known inactive gas manufacturing sites was \$36 million at December 31, 2006, and \$35 million at December 31, 2005.

RG&E's environmental liability accruals, which are expected to be paid within the next 12 years, have been established on an undiscounted basis. RG&E has received insurance settlements during the last three years, which it accounted for as reductions in its related regulatory asset.

### **Notes to Financial Statements**

## **Rochester Gas and Electric Corporation**

### **Note 10. Fair Value of Financial Instruments**

The carrying amounts and estimated fair values of RG&E's financial instruments are shown in the following table. The fair values are based on the quoted market prices for the same or similar issues of the same remaining maturities.

December 31,	2006		2005	
	Carrying Amount	Estimated Fair Value	Carrying Amount	Estimated Fair Value
<b>(Thousands)</b>				
Noncurrent investments - classified as available-for-sale	\$11,120	\$11,120	\$11,374	\$11,374
First mortgage bonds	\$570,625	\$588,545	\$570,551	\$629,990
Pollution control notes, fixed	\$25,500	\$26,737	\$25,500	\$27,745
Pollution control notes, variable	\$101,900	\$101,900	\$101,900	\$101,900

The carrying amounts for cash and cash equivalents, current investments available for sale, derivative assets, derivative liabilities and interest accrued approximate their estimated fair values.

## Notes to Financial Statements

### Rochester Gas and Electric Corporation

#### Note 11. Accumulated Other Comprehensive Loss

	Balance January 1, 2005	2005 Change	Balance December 31, 2005	2006 Change	Balance December 31, 2006
<b>(Thousands)</b>					
Unrealized (losses) gains on investments:					
Unrealized holding (losses) gains during period, net of income tax benefit (expense) of \$19 for 2005, and \$(385) for 2006		\$(29)		\$581	
Net unrealized (losses) gains on investments		(29)	\$(29)	581	\$552
Minimum pension liability adjustment, net of income tax benefit (expense) of \$2,538 for 2005 and \$(2,538) for 2006		(3,827)	(3,827)	3,827	-
Adjustment to initially apply Statement 158 for nonqualified plans, net of income tax benefit of \$2,987 for 2006				(4,505)	(4,505)
Unrealized (losses) gains on derivatives qualified as hedges:					
Unrealized (losses) gains during period on derivatives qualified as hedges, net of income tax benefit (expense) of \$150 for 2005, and \$6,223 for 2006		(200)		(9,383)	
Reclassification adjustment for (gains) included in net income, net of income tax expense of \$1,595 for 2005 and \$(4,549) for 2006		(2,405)		6,860	
Net unrealized (losses) on derivatives qualified as hedges	\$(26)	(2,605)	(2,631)	(2,523)	(5,154)

Accumulated Other Comprehensive Loss	\$ (26)	\$ (6,461)	\$ (6,487)	\$ (2,620)	\$ (9,107)
--------------------------------------	---------	------------	------------	------------	------------

(See Risk management in Note 1.)

## Notes to Financial Statements

### Rochester Gas and Electric Corporation

#### Note 12. Retirement Benefits

RG&E has funded noncontributory defined benefit pension plans that cover substantially all of its employees. The plans provide defined benefits based on years of service and final average salary. RG&E also has other postretirement health care benefit plans covering substantially all of its employees. The health care plans are contributory with participants' contributions adjusted annually.

#### Obligations and funded status:

	Pension Benefits		Postretirement Benefits	
	2006	2005	2006	2005
<i>(Thousands)</i>				
<b>Change in benefit obligation</b>				
Benefit obligation at January 1	\$509,085	\$515,669	\$82,772	\$102,411
Service cost	4,701	4,862	636	731
Interest cost	26,841	31,323	4,453	5,519
Actuarial loss (gain)	(18,774)	11,945	(2,537)	(15,304)
Benefits paid	(40,583)	(37,088)	(5,200)	(5,286)
Federal subsidiary on benefits paid	-	-	212	-
Other	-	(17,626)	-	(5,299)
Benefit obligation at December 31	\$481,270	\$509,085	\$80,336	\$82,772
<b>Change in plan assets</b>				
Fair value of plan assets at January 1	\$542,355	\$575,967	-	-
Actual return on plan assets	76,677	38,362	-	-
Employer contributions	-	-	\$5,200	\$5,286
Benefits paid	(40,582)	(37,088)	(5,200)	(5,286)
Other	-	(34,886)	-	-
Fair value of plan assets at December 31	\$578,450	\$542,355	-	-
Funded status at December 31	\$97,180	\$33,270	\$(80,336)	\$(82,772)
Unrecognized net actuarial loss (gain) <sup>(1)</sup>		\$831		\$(13,289)
Unrecognized prior service cost <sup>(1)</sup>		14,267		5,052
Unrecognized net transition obligation <sup>(1)</sup>		-		10,964
Total unrecognized amounts		\$15,098		\$2,727
Prepaid (accrued) benefit cost		\$48,368		\$(80,045)

<sup>(1)</sup> At December 31, 2006, these amounts for pension benefits and postretirement benefits are included in regulatory assets or regulatory liabilities, as appropriate, due to the application of Statement 158 and in accordance with Statement 71. See Statement 158 disclosure in Note 1.

Amounts recognized in the balance sheet	Pension Benefits		Postretirement Benefits	
	2006	2005	2006	2005
Noncurrent assets	\$97,180		-	
Current liabilities	-		\$(5,753)	
Noncurrent liabilities	-		(74,583)	
	\$97,180		\$(80,336)	

## Notes to Financial Statements

### Rochester Gas and Electric Corporation

Amounts recognized in regulatory assets or regulatory liabilities at December 31, 2006, consist of:

	Pension Benefits	Postretirement Benefits
(Thousands)		
Net loss (gain)	\$(46,303)	\$(14,505)
Prior service cost	\$12,784	\$4,193
Transition obligation	-	\$9,137

RG&E's accumulated benefit obligation for all defined benefit pension plans at December 31 was \$438 million for 2006 and \$459 million for 2005.

RG&E's postretirement benefits were unfunded at December 31, 2006 and 2005.

	Pension Benefits			Postretirement Benefits		
	2006	2005	2004	2006	2005	2004
(Thousands)						
<b>Components of net periodic benefit cost</b>						
Service cost	\$4,701	\$4,862	\$5,479	\$636	\$731	\$1,030
Interest cost	26,841	31,323	29,805	4,453	5,519	6,054
Expected return on plan assets	(45,942)	(45,148)	(49,184)	-	-	-
Amortization of transition obligation	-	-	-	1,828	1,828	2,119
Amortization of prior service cost	1,483	1,483	1,262	859	859	1,141
Amortization of net (gain)	(2,376)	(2,991)	(6,906)	(1,322)	(3)	(263)
Curtailment	-	-	(11,835)	-	-	7,401
Settlement charge	-	-	10,007	-	-	(7,007)
Net periodic benefit cost	\$(15,293)	\$(10,471)	\$(21,372)	\$6,454	\$8,934	\$10,475

RG&E includes the net periodic benefit cost in other operating expenses. The net periodic benefit cost for postretirement benefits represents the amount expensed for providing health care benefits to retirees and their eligible dependents. RG&E expects to recover any costs related to the transition obligation by 2011. RG&E is amortizing over 20 years the transition obligation for postretirement benefits that resulted from the adoption of Statement 106.

**Amounts expected to be amortized from regulatory assets and regulatory liabilities into net periodic benefit cost for the fiscal year ended December 31, 2007**

	Pension Benefits	Postretirement Benefits
(Thousands)		
Estimated net (gain)	\$(4,033)	\$(1,628)
Estimated prior service cost	\$1,483	\$859
Estimated transition obligation	-	\$1,827

Weighted-average assumptions used to determine benefit obligations at December 31,	Pension Benefits		Postretirement Benefits	
	2006	2005	2006	2005
Discount rate	5.75%	5.50%	5.75%	5.50%
Rate of compensation increase	4.00%	4.00%	N/A	N/A

**Notes to Financial Statements**

**Rochester Gas and Electric Corporation**

As of December 31, 2006, RG&E increased its discount rate from 5.50% to 5.75%. The discount rate is the rate at which the benefit obligations could presently be effectively settled. RG&E determined the discount rate by developing a yield curve derived from a portfolio of high grade noncallable bonds that closely matches the duration of the expected cash flows of its benefit obligations.

Weighted-average assumptions used to determine net periodic benefit cost for years ended December 31,	Pension Benefits			Postretirement Benefits		
	2006	2005	2004	2006	2005	2004
Discount rate	5.50%	5.75%	6.25%	5.50%	5.75%	6.25%
Expected long-term return on plan assets	8.75%	8.75%	8.75%	N/A	N/A	N/A
Rate of compensation increase	4.00%	4.00%	4.00%	N/A	N/A	N/A

RG&E developed its expected long-term rate of return on plan assets assumption based on a review of long-term historical returns for the major asset classes. That analysis considered current capital market conditions and projected conditions. Given the current low interest rate environment, RG&E selected an assumption of 8.75% per year, which is lower than the rate that would otherwise be determined solely based on historical returns. RG&E amortizes unrecognized actuarial gains and losses over ten years from the time they are incurred.

Assumed health care cost trend rates at December 31,	2006	2005
Health care cost trend rate assumed for next year	9.0%	10.0%
Rate to which cost trend rate is assumed to decline (the ultimate trend rate)	5.0%	5.0%
Year that the rate reaches the ultimate trend rate	2011	2011

Assumed health care cost trend rates have a significant effect on the amounts reported for the health care plans. A one-percentage-point change in assumed health care cost trend rates would have the following effects:

**1% Increase    1% Decrease**

(Thousands)

Effect on total of service and interest cost	-	\$(3)
Effect on postretirement benefit obligation	\$7	\$(74)

**Plan assets:** RG&E's pension plan weighted-average asset allocations at December 31, 2006 and 2005, by asset category, are:

<b>Asset Category</b>	<b>Target Allocation</b>	<b>2006</b>	<b>2005</b>
Equity securities	58%	64%	64%
Debt securities	27%	24%	28%
Real estate	5%	4%	2%
Other	10%	8%	6%
Total	100%	100%	100%

## Notes to Financial Statements

### **Rochester Gas and Electric Corporation**

RG&E's pension plan assets are held in a master trust with a trustee and are invested among and within various asset classes in order to achieve sufficient diversification in accordance with RG&E's risk tolerance. This is achieved through the utilization of multiple asset managers and systematic allocation to investment management styles, providing broad exposure to different segments of the fixed income and equity markets.

Equity securities did not include any Energy East common stock at December 31, 2006 and 2005.

**Contributions:** RG&E does not anticipate any contributions to its pension benefit plans in 2007.

**Estimated future benefit payments:** RG&E's expected benefit payments and expected Medicare Prescription Drug, Improvement and Modernization Act of 2003 (Medicare Act) subsidy receipts, which reflect expected future service, as appropriate, are:

	<b>Pension Benefits</b>	<b>Postretirement Benefits</b>	<b>Medicare Act Subsidy Receipts</b>
(Thousands)			
2007	\$35,134	\$9,009	\$230
2008	\$35,775	\$9,367	\$237
2009	\$36,563	\$9,725	\$242
2010	\$38,747	\$10,135	\$241
2011	\$42,260	\$10,329	\$227
2012 - 2016	\$238,173	\$53,159	\$1,057

## Notes to Financial Statements

## Rochester Gas and Electric Corporation

### Note 13. Segment Information

Selected financial information for RG&E's operating segments is presented in the table below. RG&E's electric delivery segment consists of its regulated transmission, distribution and generation operations. Its natural gas delivery segment consists of its regulated transportation, storage and distribution operations. RG&E measures segment profitability based on net income.

	Electric Delivery	Natural Gas Delivery	Total
<i>(Thousands)</i>			
<b>2006</b>			
Operating Revenues	\$731,185	\$385,108	\$1,116,293
Depreciation and Amortization	\$52,617	\$18,668	\$71,285
Interest Charges, Net	\$43,393	\$12,810	\$56,203
Income Taxes	\$41,518	\$11,242	\$52,760
Net Income	\$59,881	\$22,414	\$82,295
Total Assets	\$1,785,881	\$694,509	\$2,480,390
Capital Spending	\$101,543	\$39,489	\$141,032
<b>2005</b>			
Operating Revenues	\$691,159	\$414,367	\$1,105,526
Depreciation and Amortization	\$53,607	\$19,251	\$72,858
Interest Charges, Net	\$43,890	\$12,555	\$56,445
Income Taxes	\$22,144	\$12,518	\$34,662
Net Income	\$61,106	\$17,883	\$78,989
Total Assets	\$1,715,237	\$667,036	\$2,382,273
Capital Spending	\$39,924	\$15,526	\$55,450
<b>2004</b>			
Operating Revenues	\$664,794	\$369,263	\$1,034,057
Depreciation and Amortization	\$71,080	\$18,742	\$89,822
Interest Charges, Net	\$41,914	\$12,917	\$54,831
Income Taxes	\$145,697	\$7,630	\$153,327
Net Income	\$51,095	\$19,222	\$70,317
Total Assets	\$1,670,657	\$649,700	\$2,320,357
Capital Spending	\$58,836	\$22,881	\$81,717

### Note 14. Quarterly Financial Information (Unaudited)

Quarter Ended	March 31	June 30	September 30	December 31
<i>(Thousands)</i>				
<b>2006</b>				
Operating Revenues	\$346,511	\$236,108	\$252,487	\$281,187
Operating Income	\$77,168	\$33,139	\$34,947	\$42,854
Net Income and Earnings Available for Common Stock	\$40,285	\$11,952	\$12,441	\$17,617
<b>2005</b>				
Operating Revenues	\$315,720	\$225,817	\$259,439	\$304,550
Operating Income	\$64,878	\$32,735	\$34,303	\$36,473
Net Income and Earnings Available				

for Common Stock	\$30,928	\$10,976	\$15,512	\$21,573
------------------	----------	----------	----------	----------

---

**Report of Independent Registered Public Accounting Firm**

To the Shareholder and Board of Directors of  
Rochester Gas and Electric Corporation:

In our opinion, the financial statements listed in the accompanying index present fairly, in all material respects, the financial position of Rochester Gas and Electric Corporation at December 31, 2006 and 2005, and the results of its operations and its cash flows for each of the three years in the period ended December 31, 2006 in conformity with accounting principles generally accepted in the United States of America. In addition, in our opinion, the financial statement schedule listed in the accompanying index presents fairly, in all material respects, the information set forth therein when read in conjunction with the related financial statements. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits of these statements in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

As discussed in Note 1 to the financial statements, effective December 31, 2006, the Company adopted Statement of Financial Accounting Standards No. 158 *Employers' Accounting for Defined Benefit Pension and Other Postretirement Plans - an amendment of FASB Statements No. 87, 88, 106, and 132(R)*.

PricewaterhouseCoopers LLP  
Philadelphia, Pennsylvania  
February 28, 2007

**ROCHESTER GAS AND ELECTRIC CORPORATION**

**SCHEDULE II - Valuation and Qualifying Accounts**

Years Ended December 31, 2006, 2005 and 2004

<b>Classification</b>	<b>Beginning of Year</b>	<b>Additions</b>	<b>Write-offs <sup>(1)</sup></b>	<b>Adjustments <sup>(2)</sup></b>	<b>End of Year</b>
-----------------------	------------------------------	------------------	----------------------------------	-----------------------------------	------------------------

---

(Thousands)

**2006**

Allowance for Doubtful

Accounts - Accounts Receivable	\$13,482	\$10,814	\$(10,814)	\$(2,582)	\$10,900
<b>2005</b>					
Allowance for Doubtful Accounts - Accounts Receivable	\$21,482	\$3,902	\$(3,902)	\$(8,000)	\$13,482
<b>2004</b>					
Allowance for Doubtful Accounts - Accounts Receivable	\$27,182	\$4,733	\$(4,733)	\$(5,700)	\$21,482

(1) Uncollectible accounts charged against the allowance, net of recoveries.

(2) Represents changes in the estimate of the write-offs that will not be recovered in rates.

### PART III

**Energy East:** Information required by Part III as to Energy East is incorporated herein by reference to the information under the caption(s), indicated in the table below, in Energy East's Proxy Statement, which will be filed with the Commission on or before April 30, 2007.

	Caption(s) in Energy East's Proxy Statement
<b>Item 10. Directors and Executive Officers and Corporate Governance of the Registrants</b>	"Corporate Governance, " "Committees, " "Election of Directors" and "Section 16(a) Beneficial Ownership Reporting Compliance"
<b>Item 11. Executive Compensation</b>	"Compensation Discussion and Analysis, " "Compensation Committee Report, " "Summary Compensation Table, " "Grants of Plan-Based Awards, " "Outstanding Equity Awards at Fiscal Year End," "Option Exercises and Stock Vested, " "Pension Benefits, " "Summary of Potential Post Employment Termination Payments, " "Directors' Compensation, "
<b>Item 12. Security Ownership of Certain Beneficial Owners and Management and Related Stockholder Matters</b>	"Security Ownership of Certain Beneficial Owners and Management"
<b>Item 13. Certain Relationships and Related Transactions, and Director Independence</b>	"Election of Directors," "Related Party Transactions Policy"
<b>Item 14. Principal Accounting Fees and Services</b>	"Independent Accountants, " "Audit Fees, " "Audit-Related Fees, " "Tax Fees" and "All Other Fees"

Information for Item 10 regarding executive officers of Energy East is on page I-17 of this report.

**RG&E:** RG&E meets the conditions set forth in General Instruction I(1)(a) and (b) of Form 10-

K for a reduced disclosure format. Accordingly, the information required for Items 10, 11, 12 and 13 in this Part III related to RG&E is not presented.

#### **Item 14. Principal Accounting Fees and Services**

**Audit Fees:** Aggregate fees billed to or allocated to RG&E by Energy East as part of its consolidated audits for each of the last two fiscal years for professional services rendered for the audit of RG&E's annual financial statements and the reviews of the financial statements included in RG&E's Forms 10-Q were \$1,180,467 for 2006 and \$667,233 for 2005.

**Audit-Related Fees:** Aggregate fees billed to or allocated to RG&E by Energy East for each of the last two fiscal years for assurance and related services reasonably related to the performance of the audit of RG&E's annual financial statements and the reviews of the financial statements included in RG&E's Forms 10-Q were \$- for 2006 and \$2,389 for 2005, consisting of the following:

	2006	2005
Benefit Plan Audits	-	\$1,389
Agreed Upon Procedures Letters	\$1,000	\$1,000

**Tax Fees:** Aggregate fees billed to or allocated to RG&E by Energy East for each of the last two fiscal years for professional tax services rendered consisting of tax compliance and refunds were \$8,015 for 2006 and \$10,406 for 2005.

**All Other Fees:** Other fees were \$275 for 2006 and \$1,500 for 2005.

### **PART IV**

#### **Item 15. Exhibits, Financial Statement Schedules**

The following documents are filed as part of this report for Energy East:

##### **Financial statements**

Included in Part II of this report:

Consolidated Balance Sheets as of December 31, 2006 and 2005

For the three years ended December 31, 2006

Consolidated Statements of Income

Consolidated Statements of Cash Flows

Consolidated Statements of Changes in Common Stock Equity

Notes to Consolidated Financial Statements

Report of Independent Registered Public Accounting Firm

##### **Financial statement schedule**

Included in Part II of this report:

For the three years ended December 31, 2006

II. Consolidated Valuation and Qualifying Accounts

The following documents are filed as part of this report for RG&E:

### Financial statements

Included in Part II of this report:

Balance Sheets as of December 31, 2006 and 2005

For the three years ended December 31, 2006

Statements of Income

Statements of Cash Flows

Statements of Changes in Common Stock Equity

Notes to Financial Statements

Report of Independent Registered Public Accounting Firm

### Financial statement schedule

Included in Part II of this report:

For the three years ended December 31, 2006

II. Valuation and Qualifying Accounts

Schedules other than those listed above have been omitted since they are not required, are inapplicable or the required information is presented in the Consolidated Financial Statements, Financial Statements or notes thereto.

### Exhibits

(a)(1) The following exhibits are delivered with this report:

<u>Registrant</u>	<u>Exhibit No.</u>	<u>Description</u>
Energy East Corporation	(A)10-17	- Amended and Restated Employment Agreement dated as of December 31, 2006, by and among the Company, Energy East Management Corporation and W. W. von Schack.
	(A)10-26	- Award Agreement (February 2007) under the 2000 Stock Option Plan.
	12-1	- Computation of Ratio of Earnings to Fixed Charges.
	12-2	- Computation of Ratio of Earnings to Fixed Charges and Preferred Stock Dividends.
	21	- Subsidiaries.
	23	- Consent of PricewaterhouseCoopers LLP to incorporation by reference into certain registration statements.
	31-1	- Certification under Section 302 of the Sarbanes-Oxley Act of 2002.
	31-2	- Certification under Section 302 of the Sarbanes-Oxley Act of 2002.
	*32	- Certifications under Section 906 of the Sarbanes-Oxley Act of 2002.
Rochester Gas and Electric Corporation	31-1	- Certification under Section 302 of the Sarbanes-Oxley Act of 2002.
	31-2	- Certification under Section 302 of the Sarbanes-Oxley Act of 2002.
	*32	- Certifications under Section 906 of the Sarbanes-Oxley Act of 2002.

\* Furnished pursuant to Regulation S-K Item 601(b)(32).

(A) Management contract or compensatory plan or arrangement.

(a)(2) The following exhibits are incorporated herein by reference:

<u>Registrant</u>	<u>Exhibit No.</u>	<u>Filed in</u>	<u>As Exhibit No.</u>
Energy East Corporation	3-1	- Restated Certificate of Incorporation of the Company pursuant to Section 807 of the Business Corporation Law filed in the Office of the Secretary of State of the state of New York on April 23, 1998 - Post-effective Amendment No.1 to Registration No. 033-54155	4-1
	3-2	- Certificate of Amendment of the Certificate of Incorporation filed in the Office of the Secretary of State of the state of New York on April 26, 1999 - Company's 10-Q for the quarter ended March 31, 1999 - File No. 1-14766	3-3
	3-3	- Certificate of Amendment of the Certificate of Incorporation filed in the Office of the Secretary of State of the state of New York on June 21, 2004 - Company's 10-Q for the quarter ended June 30, 2004 - File No. 1-14766	3-5
	3-4	- Certificate of Amendment of the Certificate of Incorporation filed in the Office of the Secretary of State of the state of New York on June 12, 2006 - Company's 10-Q for the quarter ended June 30, 2006 - File No. 1-14766.	3-6
	3-5	- By-laws of the Company as amended April 6, 2006 - Company's 10-Q for the quarter ended March 31, 2006 - File No. 1-14766	3-4
	4-1	- Indenture between the Company and JPMorgan Chase Bank (formerly The Chase Manhattan Bank), as Trustee, dated as of August 31, 2000 - Company's 10-Q for the quarter ended September 30, 2000 - File No. 1-14766	4-1
	4-2	- Third Supplemental Indenture between the Company and JPMorgan Chase Bank (formerly The Chase Manhattan Bank), as Trustee, dated as of November 14, 2000 related to the Indenture between the Company and JPMorgan Chase Bank, as Trustee, dated as of August 31, 2000 - Company's 10-K for the year ended December 31, 2000 - File No. 1-14766	4-3
	4-3	- Fourth Supplemental Indenture between the Company and JPMorgan Chase Bank (formerly The Chase Manhattan Bank), as Trustee, dated as of November 14, 2001, related to the Indenture between the	

Company and JPMorgan Chase Bank, as  
Trustee, dated as of August 31, 2000 -  
Company's 10-K for the year ended  
December 31, 2001 - File No. 1-14766 4-4

<u>Registrant</u>	<u>Exhibit No.</u>	<u>Filed in</u>	<u>As Exhibit No.</u>
Energy East Corporation	4-4	Sixth Supplemental Indenture between the Company and JPMorgan Chase Bank (formerly The Chase Manhattan Bank), as Trustee, dated as of June 14, 2002, related to the Indenture between the Company and JPMorgan Chase Bank, as Trustee, dated as of August 31, 2000 - Company's 10-Q for the quarter ended June 30, 2002 - File No. 1-14766	4-6
	4-5	Seventh Supplemental Indenture between the Company and JPMorgan Chase Bank (formerly The Chase Manhattan Bank), as Trustee, dated as of September 9, 2003, related to the Indenture between the Company and JPMorgan Chase Bank, as Trustee, dated as of August 31, 2000 - Company's 10-Q for the quarter ended September 30, 2003 - File No. 1-14766	4-9
	4-6	Eighth Supplemental Indenture between the Company and JPMorgan Chase Bank (formerly The Chase Manhattan Bank), as Trustee, dated as of July 24, 2006, related to the Indenture between the Company and JPMorgan Chase Bank, as Trustee, dated as of August 31, 2000 - Company's 10-Q for the quarter ended September 30, 2006 - File No. 1-14766	4-8
	(A)10-1	Deferred Compensation Plan for Directors - Company's 10-Q for the quarter ended September 30, 2000 - File No. 1-14766	10-40
	(A)10-2	Amended and Restated Director Share Plan - Company's 10-Q for the quarter ended September 30, 2000 - File No. 1-14766	10-38
	(A)10-3	Amendment No. 1 to Director Share Plan - Company's 10-K for the year ended December 31, 2005 - File No. 1-14766	10-3
	(A)10-4	Amendment No. 2 to Director Share Plan - Company's 10-K for the year ended December 31, 2005 - File No. 1-14766	10-4
	(A)10-5	Deferred Compensation Plan - Director Share Plan - Company's 10-Q for the quarter ended September 30, 2000 - File No. 1-14766	10-39
	(A)10-6	Amendment No. 1 to Deferred Compensation Plan - Director Share Plan - Company's 10-K for the year ended December 31, 2005 - File No. 1-14766	10-6
	(A)10-7	Supplemental Executive Retirement Plan - Company's 10-Q for the quarter ended September 30, 2001 - File No. 1-14766	10-33
	(A)10-8	Supplemental Executive Retirement Plan	

Amendment No. 1 - Company's 10-K for the  
year ended December 31, 2001 - File No.  
1-14766 10-5

<u>Registrant</u>	<u>Exhibit No.</u>	<u>Filed in</u>	<u>As Exhibit No.</u>
Energy East Corporation	(A)10-9	- Supplemental Executive Retirement Plan Amendment No. 2 - Company's 10-Q for the quarter ended June 30, 2004 - File No. 1-14766	10-22
	(A)10-10	- Supplemental Executive Retirement Plan Amendment No. 3 - Company's 10-K for the year ended December 31, 2005 - File No. 1-14766	10-10
	(A)10-11	- Annual Executive Incentive Plan - Company's 10-K for the year ended December 31, 2000 - File No. 1-14766	10-8
	(A)10-12	- Annual Executive Incentive Plan Amendment No. 1 Company's 10-K for the year ended December 31, 2000 - File No. 1-14766	10-9
	(A)10-13	- Annual Executive Incentive Plan Amendment No. 2 - Company's 10-Q for the quarter ended June 30, 2001 - File No. 1-14766	10-28
	(A)10-14	- Annual Executive Incentive Plan Amendment No. 3 - Company's 10-Q for the quarter ended March 31, 2005 - File No. 1-14766	10-22
	(A)10-15	- Deferred Compensation Plan, effective January 1, 2004 - Company's 10-K for the year ended December 31, 2003 - File No. 1-14766	10-9
	(A)10-16	- Amendment No. 1 to Deferred Compensation Plan - Company's 10-K for the year ended December 31, 2005 - File No. 1-14766	10-16
	(A)10-18	- Amended and Restated Employment Agreement dated as of June 14, 1999, by and among the Company, CMP Group, Inc. and F. Michael McClain, Jr. - Company's 10-Q for the quarter ended June 30, 2005 - File No.1-14766	10-24
	(A)10-19	- Restricted Stock Plan - Company's 10-K for the year ended December 31, 1998 - File No. 1-14766	10-36
	(A)10-20	- Restricted Stock Plan Amendment No. 1 - Company's 10-K for the year ended December 31, 2002 - File No. 1-14766	10-16
	(A)10-21	- Form of Restricted Stock Award Grant - Company's 10-Q for the quarter ended March 31, 2005 - File No. 1-14766	10-23
	(A)10-22	- Amended and Restated 2000 Stock Option Plan, effective October 15, 2003 - Company's 10-Q for the quarter ended September 30, 2003 - File No. 1-14766	10-27
	(A)10-23	- Award Agreement under the 2000 Stock Option Plan - Company's 10-Q for the quarter ended June 30, 2000 - File No. 1- 14766	10-37

(A)10-24 - Award Agreement (February 2001) under the 2000 Stock Option Plan - Company's 10-K for the year ended December 31, 2000 - File No. 1-14766 10-27

<u>Registrant</u>	<u>Exhibit No.</u>	<u>Filed in</u>	<u>As Exhibit No.</u>
Energy East Corporation	(A)10-25	- Award Agreement (February 2006) under the 2000 Stock Option Plan - Company's 10-K for the year ended December 31, 2005 - File No. 1-14766	10-26
	(A)10-27	- Amended and Restated Director's Charitable Giving Program - Company's 10-K for the year ended December 31, 2005 - File No. 1-14766	10-27
	(A)10-28	- Energy East Management Corporation Form of Employee Invention and Confidentiality Agreement - Company's 10-K for the year ended December 31, 2001 - File No. 1-14766	10-24
	(A)10-29	- Energy East Management Corporation Form of Severance Agreement for executive officers who do not have employment agreements - Company's 10-K for the year ended December 31, 2005 - File No. 1-14766	10-29
	(A)10-30	- ERISA Excess Plan effective January 1, 2005- Company's 10-K for the year ended December 31, 2005 - File No. 1-14766	10-30
	Rochester Gas and Electric Corporation	3-1	- Restated Certificate of Incorporation of the Company pursuant to Section 807 of the Business Corporation Law filed in the Office of the Secretary of State of the state of New York on June 23, 1992 - Registration No. 33-49805
3-2		- Certificate of Amendment of the Certificate of Incorporation of the Company under Section 805 of the Business Corporation Law filed with the Secretary of State of the state of New York on March 18, 1994 - Company's 10-Q for the quarter ended March 31, 1994 - File No. 1-672	4
3-3		- By-Laws of Company as amended June 28, 2002 - Company's 10-Q for the quarter ended June 30, 2002 - File No. 1-672	3-3
4-1		- General Mortgage to Bankers Trust Company, as Trustee, dated September 1, 1918, and supplements thereto, dated March 1, 1921, October 23, 1928, August 1, 1932 and May 1, 1940 - Company's 10-K for the year ended December 31, 1990 - File No. 1-672	4-2
4-2		- Supplemental Indenture, dated as of March 1, 1983, between the Company and Bankers Trust Company, as Trustee - Company's 8-K dated July 15, 1993 - File No. 1-672	4-1
10-1		- Agreement dated February 5, 1980 between	

the Company and the Power Authority of the state of New York - Company's 10-K for the year ended December 31, 1989 - File No. 1-672

10-10

<u>Registrant</u>	<u>Exhibit No.</u>	<u>Filed in</u>	<u>As Exhibit No.</u>
Rochester Gas and Electric Corporation	10-2	- Agreement dated March 9, 1990 between the Company and Mellon Bank, N.A. - Company's 10-Q for the quarter ended March 31, 1990 - File No. 1-672	10-1
	10-3	- Agreement between New York Independent System Operator and Transmission Owners, dated as of December 2, 1999 - New York State Electric & Gas Corporation's 10-K for the year ended December 31, 1999 - File No. 1-3103-2	10-1
	10-4	- Independent System Operator Agreement, dated as of December 2, 1999 - New York State Electric & Gas Corporation's 10-K for the year ended December 31, 1999 - File No. 1-3103-2	10-2
	10-5	- Asset Purchase Agreement by and among Rochester Gas and Electric Corporation, Constellation Generation Group, LLC and Constellation Energy Group, Inc. dated as of November 24, 2003 - Company's 10-K for the year ended December 31, 2003 - File No. 1-672	10-7
	10-6	- Power Purchase Agreement between Constellation Power Source, Inc. and the Company dated as of November 24, 2003 - Company's 10-Q for the quarter ended September 30, 2005 - File No. 1-672	10-28

(A) Management contract or compensatory plan or arrangement.

Energy East agrees to furnish to the Commission, upon request, a copy of the following documents:

- A. Five-Year Revolving Credit Agreement among Energy East, certain lenders, Citibank, N.A., as Administrative Agent, Bank of America, N.A., as Syndication Agent and HSBC Bank USA, National Association, UBS Securities LLC and Wachovia Bank, N.A., as Co-Documentation Agents, as amended and restated as of June 2, 2006.
- B. Five-Year Revolving Credit Agreement among RG&E, New York State Electric & Gas Corporation, Central Maine Power Company, The Southern Connecticut Gas Company, Connecticut Natural Gas Corporation and The Berkshire Gas Company, certain lenders, Wachovia Bank N.A., as Administrative Agent, JPMorgan Chase Bank, N.A., as Syndication Agent and The Bank of New York, Citibank, N.A. and Sovereign Bank, as Co-Documentation Agents, as amended and restated as of June 2, 2006 (the "Joint Revolving Credit Agreement").
- C. Indenture dated as of August 1, 1989, between Central Maine Power Company and The Bank of New York, and the Supplemental Indentures related thereto.
- D. Loan and Trust Agreement dated as of December 1, 2001, among the Business Finance Authority of the state of New Hampshire, Central Maine Power Company and State Street Bank and Trust company, as Trustee, relating to Pollution Control Revenue Refunding Bonds (Series 2001).

- E. The Southern Connecticut Gas Company's Indenture, dated as of March 1, 1948, with The Bridgeport City Trust Company (now US Bank, N.A.), as Trustee, and Supplemental Indentures related thereto.
- F. Connecticut Natural Gas Corporation's Issuing and Paying Agency Agreement with The Connecticut National Bank (now US Bank, N.A.) for Medium Term Notes, Series A, dated November 1, 1991.
- G. Connecticut Natural Gas Corporation's Issuing and Paying Agency Agreement with Shawmut Bank Connecticut, National Association (now US Bank, N.A.) for Medium Term Notes, Series B, dated June 14, 1994, and an Amendment related thereto.
- H. Connecticut Natural Gas Corporation's Issuing and Paying Agency Agreement with US Bank, N.A. for Medium Term Notes, Series C, dated September 12, 2005.
- I. The Berkshire Gas Company's First Mortgage Indenture and Deed of Trust, dated as of July 1, 1954, with Chemical Corn Exchange Bank (now The Bank of New York), and the Supplemental Indenture related thereto.
- J. Loan Agreement, dated April 30, 2004, between The Berkshire Gas Company and Banknorth, N.A.
- K. Senior Note Agreement dated as of July 1, 1990 between The Berkshire Gas Company and Allstate Life Insurance Company.
- L. Senior Note Agreement dated as of November 1, 1996 between The Berkshire Gas Company and First Colony Life Insurance Company, and Amendments related thereto.

The total amount of securities authorized under each of such documents does not exceed 10% of the total assets of Energy East.

RG&E agrees to furnish to the Commission, upon request, a copy of the Participation Agreement dated as of August 1, 1997, between RG&E and NYSERDA relating to Pollution Control Revenue Bonds, Rochester Gas and Electric Corporation Project (1997 Series A), (1997 Series B), (1997 Series C) and (1998 Series A); a copy of the Participation Agreements dated as of August 1, 2004, between RG&E and NYSERDA relating to Pollution Control Revenue Bonds (2004 Series A) and (2004 Series B); a copy of certain supplemental indentures to the General Mortgage dated September 1, 1918, as supplemented; and a copy of the Joint Revolving Credit Agreement. The total amount of securities authorized under each of such documents does not exceed 10% of the total assets of RG&E.

#### Signatures

Pursuant to the requirements of Section 13 or 15(d) of the Securities Exchange Act of 1934, each Registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

#### ENERGY EAST CORPORATION

Date: February 28, 2007

By /s/Robert D. Kump  
 Robert D. Kump  
 Senior Vice President &  
 Chief Financial Officer

#### ROCHESTER GAS AND ELECTRIC CORPORATION

Date: February 28, 2007

By /s/Joseph J. Syta  
 Joseph J. Syta  
 Vice President - Controller and Treasurer

Pursuant to the requirements of the Securities Exchange Act of 1934, this report has been signed below by the following persons on behalf of each Registrant and in the capacities and on the dates indicated.

ENERGY EAST CORPORATION  
PRINCIPAL EXECUTIVE OFFICER

Date: February 28, 2007

By /s/Wesley W. von Schack  
Wesley W. von Schack  
Chairman, President, Chief  
Executive Officer & Director

PRINCIPAL FINANCIAL AND ACCOUNTING OFFICER

Date: February 28, 2007

By /s/Robert D. Kump  
Robert D. Kump  
Senior Vice President &  
Chief Financial Officer

Signatures (Continued)

ENERGY EAST CORPORATION, continued

Date: February 28, 2007

By /s/James H. Brandi  
James H. Brandi, Director

Date: February 28, 2007

By /s/John T. Cardis  
John T. Cardis, Director

Date: February 28, 2007

By /s/Joseph J. Castiglia  
Joseph J. Castiglia, Director

Date: February 28, 2007

By /s/Lois B. DeFleur  
Lois B. DeFleur, Director

Date: February 28, 2007

By /s/G. Jean Howard  
G. Jean Howard, Director

Date: February 28, 2007

By /s/David M. Jagger  
David M. Jagger, Director

Date: February 28, 2007

By /s/Seth A. Kaplan  
Seth A. Kaplan, Director

Date: February 28, 2007

By /s/Ben E. Lynch  
Ben E. Lynch, Director

Date: February 28, 2007

By /s/Peter J. Moynihan  
Peter J. Moynihan, Director

Date: February 28, 2007

By /s/Walter G. Rich  
Walter G. Rich, Director

Signatures (Continued)

ROCHESTER GAS AND ELECTRIC CORPORATION  
PRINCIPAL EXECUTIVE OFFICER

Date: February 28, 2007

By /s/James P. Laurito  
James P. Laurito  
Director, President and Chief Executive Officer

PRINCIPAL FINANCIAL AND ACCOUNTING OFFICER

Date: February 28, 2007

By /s/Joseph J. Syta  
Joseph J. Syta  
Vice President - Controller and Treasurer

Date: February 28, 2007

By /s/Robert E. Rude  
Robert E. Rude, Director

Date: February 28, 2007

By /s/Wesley W. von Schack  
Wesley W. von Schack, Director

EXHIBIT INDEX

Registrant  
Energy East Corporation

Exhibit No. Description  
\*3-1 - Restated Certificate of Incorporation of the Company pursuant

to Section 807 of the Business Corporation Law filed in the Office of the Secretary of State of the state of New York on April 23, 1998.

- \*3-2 - Certificate of Amendment of the Certificate of Incorporation filed in the Office of the Secretary of State of the state of New York on April 26, 1999.
- \*3-3 - Certificate of Amendment of the Certificate of Incorporation filed in the Office of the Secretary of State of the state of New York on June 21, 2004.
- \*3-4 - Certificate of Amendment of the Certificate of Incorporation filed in the office of the Secretary of State of the state of New York on June 12, 2006.
- \*3-5 - By-Laws of the Company as amended April 6, 2006.
- \*4-1 - Indenture between the Company and JPMorgan Chase Bank (formerly The Chase Manhattan Bank), as Trustee, dated as of August 31, 2000.
- \*4-2 - Third Supplemental Indenture between the Company and JPMorgan Chase Bank (formerly The Chase Manhattan Bank), as Trustee, dated as of November 14, 2000 related to the Indenture between the Company and JPMorgan Chase Bank, as Trustee, dated as of August 31, 2000.
- \*4-3 - Fourth Supplemental Indenture between the Company and JPMorgan Chase Bank (formerly The Chase Manhattan Bank), as Trustee, dated as of November 14, 2001, related to the Indenture between the Company and JPMorgan Chase Bank, as Trustee, dated as of August 31, 2000.
- \*4-4 - Sixth Supplemental Indenture between the Company and JPMorgan Chase Bank (formerly The Chase Manhattan Bank), as Trustee, dated as of June 14, 2002, related to the Indenture between the Company and JPMorgan Chase Bank, as Trustee, dated as of August 31, 2000.
- \*4-5 - Seventh Supplemental Indenture between the Company and JPMorgan Chase Bank (formerly The Chase Manhattan Bank), as Trustee, dated as of September 9, 2003, related to the Indenture between the Company and JPMorgan Chase Bank, as Trustee, dated as of August 31, 2000.
- \*4-6 - Eighth Supplemental Indenture between the Company and JPMorgan Chase Bank (formerly The Chase Manhattan Bank), as Trustee, dated as of July 24, 2006, related to the Indenture between the Company and JPMorgan Chase Bank, as Trustee, dated as of August 31, 2000.
- \*(A)10-1 - Deferred Compensation Plan for Directors.
- \*(A)10-2 - Amended and Restated Director Share Plan.
- \*(A)10-3 - Amendment No. 1 to Director Share Plan.
- \*(A)10-4 - Amendment No. 2 to Director Share Plan.
- \*(A)10-5 - Deferred Compensation Plan Director Share Plan.
- \*(A)10-6 - Amendment No. 1 to Deferred Compensation Plan - Director Share Plan.
- \*(A)10-7 - Supplemental Executive Retirement Plan.
- \*(A)10-8 - Supplemental Executive Retirement Plan Amendment No. 1.
- \*(A)10-9 - Supplemental Executive Retirement Plan Amendment No. 2.
- \*(A)10-10 - Supplemental Executive Retirement Plan Amendment No. 3.

#### EXHIBIT INDEX (Continued)

Registrant  
Energy East Corporation

#### Exhibit No. Description

\*(A)10-11 - Annual Executive Incentive Plan.

- \* (A)10-12 - Annual Executive Incentive Plan Amendment No. 1.
- \* (A)10-13 - Annual Executive Incentive Plan Amendment No. 2.
- \* (A)10-14 - Annual Executive Incentive Plan Amendment No. 3.
- \* (A)10-15 - Deferred Compensation Plan, effective January 1, 2004.
- \* (A)10-16 - Amendment No. 1 to Deferred Compensation Plan.
- (A)10-17 - Amended and Restated Employment Agreement dated as of December 31, 2006, by and among the Company, Energy East Management Corporation and W. W. von Schack.
- \* (A)10-18 - Amended and Restated Employment Agreement dated as of June 14, 1999, by and among the Company, CMP Group, Inc. and F. Michael McClain, Jr.
- \* (A)10-19 - Restricted Stock Plan.
- \* (A)10-20 - Restricted Stock Plan Amendment No. 1.
- \* (A)10-21 - Form of Restricted Stock Award Grant.
- \* (A)10-22 - Amended and Restated 2000 Stock Option Plan, effective October 15, 2003.
- \* (A)10-23 - Award Agreement under the 2000 Stock Option Plan.
- \* (A)10-24 - Award Agreement (February 2001) under the 2000 Stock Option Plan.
- \* (A)10-25 - Award Agreement (February 2006) under the 2000 Stock Option Plan.
- (A)10-26 - Award Agreement (February 2007) under the 2000 Stock Option Plan.
- \* (A)10-27 - Amended and Restated Director's Charitable Giving Program.
- \* (A)10-28 - Energy East Management Corporation Form of Employee Invention and Confidentiality Agreement.
- \* (A)10-29 - Energy East Management Corporation Form of Severance Agreement for executive officers who do not have employment agreements.
- \* (A)10-30 - ERISA Excess Plan effective January 1, 2005.
  - 12-1 - Computation of Ratio of Earnings to Fixed Charges.
  - 12-2 - Computation of Ratio of Earnings to Fixed Charges and Preferred Stock Dividends.
  - 21 - Subsidiaries.
  - 23 - Consent of PricewaterhouseCoopers LLP to incorporation by reference into certain registration statements.
  - 31-1 - Certification under Section 302 of the Sarbanes-Oxley Act of 2002.
  - 31-2 - Certification under Section 302 of the Sarbanes-Oxley Act of 2002.
  - \*\*32 - Certifications under Section 906 of the Sarbanes-Oxley Act of 2002.

### EXHIBIT INDEX (Continued)

Registrant  
Rochester Gas and Electric  
Corporation

Exhibit No.   Description

\*3-1 - Restated Certificate of Incorporation of the Company pursuant to Section 807 of the Business Corporation Law filed in the

Office of the Secretary of State of the state of New York on June 23, 1992.

- \*3-2 - Certificate of Amendment of the Certificate of Incorporation of the Company under Section 805 of the Business Corporation Law filed with the Secretary of State of the state of New York on March 18, 1994.
- \*3-3 - By-Laws of the Company as amended June 28, 2002.
- \*4-1 - General Mortgage to Bankers Trust Company, as Trustee, dated September 1, 1918, and supplements thereto, dated March 1, 1921, October 23, 1928, August 1, 1932 and May 1, 1940.
- \*4-2 - Supplemental Indenture, dated as of March 1, 1983, between the Company and Bankers Trust Company, as Trustee.
- \*10-1 - Agreement dated February 5, 1980 between the Company and the Power Authority of the state of New York.
- \*10-2 - Agreement dated March 9, 1990 between the Company and Mellon Bank, N.A.
- \*10-3 - Agreement between New York Independent System Operator and Transmission Owners, dated as of December 2, 1999.
- \*10-4 - Independent System Operator Agreement, dated as of December 2, 1999.
- \*10-5 - Asset Purchase Agreement by and among Rochester Gas and Electric Corporation, Constellation Generation Group, LLC and Constellation Energy Group, Inc. dated as of November 24, 2003.
- \*10-6 - Power Purchase Agreement between Constellation Power Source, Inc. and the Company dated as of November 24, 2003.
- 31-1 - Certification under Section 302 of the Sarbanes-Oxley Act of 2002.
- 31-2 - Certification under Section 302 of the Sarbanes-Oxley Act of 2002.
- \*\*32 - Certifications under Section 906 of the Sarbanes-Oxley Act of 2002.

---

\* Incorporated by reference.

\*\* Furnished pursuant to Regulation S-K Item 601(b)(32).

(A) Management contract or compensatory plan or arrangement.