



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0404

**Mail Stop 3561**

August 17, 2007

By U.S. Mail

Robert D. Kump  
Vice President, Controller and Chief Accounting Officer  
52 Farm View Drive  
New Gloucester, ME 04260

**Re: Energy East Corporation**  
**Form 10-K for the year ended December 31, 2006**  
**Filed March 1, 2007**  
**File No. 1-14766**

**Rochester Gas and Electric Corporation**  
**Form 10-K for the year ended December 31, 2006**  
**Filed March 1, 2007**  
**File No. 1-672**

Dear Mr. Kump:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Jim Allegretto  
Senior Assistant Chief Accountant

