



**Department of  
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**Public Service Commission**

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Secretary

Three Empire State Plaza, Albany, NY 12223-1350  
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February 2, 2018

Hon. Kathleen H. Burgess  
Secretary to the Commission  
New York State Public Service Commission  
Empire State Plaza  
Agency Building 3  
Albany, NY 12223-1350

Re: 17-M-0815 - Proceeding on Motion of the Commission on Changes in Law that  
May Affect Rates.

Dear Secretary Burgess:

Please accept for filing in the above captioned case the two attached letters, which were sent by the Director of the Office of Accounting, Audits and Finance of the Department of Public Service, to various utilities seeking information from the utilities to identify and quantify the impact of the recently enacted federal Tax Cuts and Jobs Act of 2017 (Tax Act). The Tax Act makes significant changes to the federal tax structure, which will impact the tax liabilities of New York's utilities. In order to facilitate discussion at the upcoming technical conference scheduled for February 9, 2018, and to assist in the development of the Staff proposal that is expected to address ratemaking issues and alternatives, utilities were asked to respond to the questions contained in the attached letters.

The first letter was sent on January 9, 2018, to the following electric, gas, water and steam utilities:

Consolidated Edison Company of New  
York, Inc.

Orange & Rockland Utilities, Inc.

Central Hudson Gas & Electric Corporation

New York State Electric & Gas Corporation

Rochester Gas and Electric Corporation

Niagara Mohawk Power Corporation d/b/a  
National Grid  
Keyspan Energy of New York  
KeySpan Gas East Corporation d/b/a  
KeySpan Energy Delivery-Long Island

National Fuel Gas Distribution Corporation  
New York American Water, Inc.  
Suez Water New York, Inc.  
Suez Water Westchester, Inc.

The second letter was sent on January 17, 2018, to the following telecommunications companies:

Alteva of Warwick, LLC  
Armstrong Telephone Company  
Berkshire Telephone Corporation  
Cassadaga Telephone Corp  
Champlain Telephone Company  
Chautauqua & Erie Telephone Corporation  
Chazy & Westport Telephone  
Citizens Telephone Company of Hammond  
New York  
Crown Point Telephone Corp.  
Delhi Telephone Company  
Dunkirk & Fredonia Telephone Company  
Empire Telephone Corporation  
Fishers Island Telephone Corp  
Margaretville Telephone Company, Inc.  
Germantown Telephone Company, Inc.  
Hancock Telephone Company  
The Middleburgh Telephone Company  
Newport Telephone Company, Inc  
Nicholville Telephone Company  
Oneida County Rural Telephone Company  
Ontario Telephone Company, Inc.

Pattersonville Telephone Company  
State Telephone Company, Inc.  
Taconic Telephone Corp.  
Trumansburg Telephone Company, Inc.  
Deposit Telephone  
Edwards Telephone Company  
Oriskany Falls Tel Corp., Inc.  
Port Byron Telephone Company  
Township Telephone Company  
Vernon Telephone Company  
Windstream NY, Inc  
Citizens Telecommunications Company of  
New York, Inc  
Frontier Communications of New York, Inc.  
Frontier Communications of Sylvan Lake,  
Inc.  
Frontier Communications of AuSable  
Valley, Inc.  
Frontier Telephone of Rochester, Inc  
Frontier Communications of Seneca-  
Gorham, Inc.  
Ogden Telephone Company  
Verizon New York Inc.

Staff is submitting these letters to ensure a complete record is preserved in this proceeding. There is no need for the listed companies, or other parties, to respond to the DMM posting.

Respectfully,

/s/

Joseph Dowling  
Assistant Counsel