



September 27, 2018

VIA ELECTRONIC SERVICE

Honorable Kathleen H. Burgess, Secretary  
State of New York  
Department of Public Service  
Three Empire State Plaza  
Albany, NY 12223

Re: Case 17-M-0815 – Proceeding on Motion of the Commission on Changes in Law  
that May Affect Rates – Compliance Filing

Dear Secretary Burgess:

The enclosed workpapers, issued by New York State Electric & Gas Corporation (“NYSEG”) and Rochester Gas and Electric Corporation (“RG&E”) (together the “Companies”), are being transmitted for filing in compliance with the New York State Public Service Commission *Order Determining Rate Treatment of Tax Changes* (the “Order”), issued and effective August 9, 2018, in the above-referenced proceeding. These workpapers were inadvertently omitted from the tariff filing that was submitted on September 26, 2018.

Company Contacts

Questions concerning this filing should be directed to me at [lacole@nyseg.com](mailto:lacole@nyseg.com), with a copy to [NYRegAdmin@iberdrolausa.com](mailto:NYRegAdmin@iberdrolausa.com).

Very truly yours,

A handwritten signature in black ink that reads "Lori A. Cole".

Lori A. Cole  
Manager - Regulatory & Tariffs  
Rates and Regulatory Economics Department

Enclosures

