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ATTORNEYS AT LAW

September 4, 2018

VIA ELECTRONIC FILING

Secretary@dps.ny.gov

Hon. Kathleen H. Burgess

Secretary

New York Public Service Commission

Three Empire State Plaza

Albany, NY 12223

Re: Case 17-M-0815-Rate Treatment of Tax Changes-Request for extension of time

Dear Secretary Burgess:

The New York State Telecommunications Association on behalf of its smaller ILEC members, respectfully requests an extension, until September 21, of the time in which it (or its individual members) may seek rehearing of the Commissions' Order Determining Rate Treatment of Tax Changes issued herein on August 9, 2018.

NYSTA and its smaller ILEC members were active participants in this proceeding, particularly with respect to the necessity of applying the approaches suggested by Staff to the smaller ILECs in New York. The Commission's Order of August 9 would subject certain ILECs to deferred accounting of tax changes "for future disposition" by the Commission, a requirement which could have significant consequences for smaller telephone companies experiencing heightened competition and declining revenues and customer bases. NYSTA, on behalf of its smaller ILEC members, respectfully submits the Commission committed an error of law or fact, and

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that new circumstances warrant a different determination than the one made applicable to smaller telephone utilities in the August 9 Order.

Due to vacation schedules of both industry and staff personnel, the need to consult with member companies and their financial professionals, and the intervening Labor Day holiday, it would be extraordinarily difficult for NYSTA to submit its Petition for Rehearing within the 30 days allowed by statute. In addition, based on conversations with Commission Staff since the Order was issued, it appears the particular provisions affecting small telephone companies are well worthy of revisiting, as will be shown in the forthcoming Petition for Rehearing.

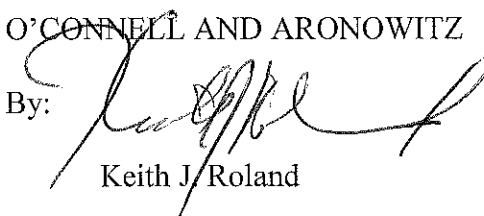
Granting the requested extension should have no effect on ratepayers of the smaller telephone companies, and will further the public interest by allowing the smaller telephone companies adversely affected by the Order to fully document the consequences of the Order on those companies.

Thank you for your consideration.

Respectfully submitted,

O'CONNELL AND ARONOWITZ

By:



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