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June 27, 2018

Hon. Kathleen H. Burgess, Secretary
New York State 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**

Dear Secretary Burgess,

In accordance with the New York State Public Service Commission's June 11, 2018 *Notice Soliciting Comments on Staff Proposal* in the above-referenced proceeding, Consolidated Edison Company of New York, Inc., Orange and Rockland Utilities, Inc., Central Hudson Gas & Electric Corporation, Niagara Mohawk Power Corporation d/b/a National Grid, The Brooklyn Union Gas Company d/b/a National Grid NY, KeySpan Gas East Corporation d/b/a National Grid, New York State Electric & Gas Corporation, and Rochester Gas and Electric Corporation (collectively, the "Joint Utilities") hereby file their *Comments Of The Joint Utilities On Staff Proposal To Address The Accounting And Ratemaking Of The Tax Cuts And Jobs Act Of 2017* and attached Appendices.

New York State Electric & Gas Corporation and Rochester Gas and Electric Corporation are submitting a redacted Appendix 4 to the *Comments*, and are filing a request for confidentiality with the Records Access Officer.

Please contact me if you have any questions.

Sincerely,

/s/ Lisa Mann

c:	Richard B. Miller	CECONY/O&R
	Paul A. Colbert	Central Hudson
	Carlos Gavilondo	National Grid
	Jeffrey A. Rosenbloom	NYSEG/RGE