



**Department of  
Public Service**

**Public Service Commission**

**John B. Rhodes**  
Chair and  
Chief Executive Officer

**Gregg C. Sayre**  
**Diane X. Burman**  
**James S. Alesi**  
Commissioners

**Thomas Congdon**  
Deputy Chair and  
Executive Deputy

**Paul Agresta**  
General Counsel

**Kathleen H. Burgess**  
Secretary

Three Empire State Plaza, Albany, NY 12223-1350  
www.dps.ny.gov

March 29, 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: Case 17-M-0815 - Proceeding on Motion of the Commission on Changes in Law  
that May Affect Rates.

Dear Secretary Burgess:

On December 29, 2017, the Commission issued an Order Instituting Proceeding (Order) in the above captioned case. In the Order, Department of Public Service Staff (Staff) was instructed to file recommendations for the treatment of the effects on the federal Tax Cuts and Jobs Act within 90 days of the Order's issuance.

Attached please find the Staff Proposal to Address the Accounting and Ratemaking of the Tax Cuts and Jobs Act of 2017, which contains Staff's recommendations to the Commission. Under the terms of the Order, interested parties will now have 90 days to submit comments on Staff's filing.

Respectfully

/s/  
Joseph Dowling  
Assistant Counsel