



Kimberly S. Baxter

October 23, 2018

Hon. Kathleen H. Burgess
Secretary to the Commission
New York State Public Service Commission
Three Empire State Plaza
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 behalf of St. Lawrence Gas Company, Inc. ("St. Lawrence Gas" or the "Company"), enclosed for filing in the above-referenced matter please find the revised TSS statement.

Statement No. 3 - TSS

PSC No. 3 – GAS

Effective November 1, 2018

The revised TSS statement is submitted to update information regarding the Tax Cuts and Jobs Act 2017 Surcredits Statement. On August 9, 2018 the New York State Public Service Commission (the "Commission") issued an order establishing the requirement for St. Lawrence Gas Company to file the Tax Cuts and Jobs Act 2017 Surcredits Statement¹.

Please let me know if you have any questions regarding this filing. Thank you for your continued attention to these matters.

Sincerely,

Kimberly S. Baxter
Manager Regulatory Affairs
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KSB/cam
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¹ Case 17-M-0815, *Proceeding on Motion of the Commission on Changes in Law that May Affect Rates*, Order Determining Rate Treatment of Tax Changes (Issued and Effective August 9, 2018), at 53.