



September 26, 2018

VIA ELECTRONIC FILING

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 tariff leaves, 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. This filing is also made in accordance with Appendix 7-H (electronic tariff filing system) of the New York State Public Service Commission’s (“PSC” or “Commission”) Codes, Rules and Regulations (16 NYCRR Appendix 7-H). Appendix A sets forth a list of the revised tariff leaves pertaining to the following Schedules:

New York State Electric & Gas Corporation

PSC No. 87 – Gas  
PSC No. 88 – Gas  
PSC No. 120 – Electricity  
PSC No. 121 – Electricity

Rochester Gas and Electric Corporation

PSC No. 16 – Gas  
PSC No. 18 – Electricity  
PSC No. 19 – Electricity

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The purpose of this filing is to effectuate the electric and gas rate changes to reflect the net tax benefit in accordance with the Order. The tariffs and statements are filed to become effective on October 1, 2018.

Base Delivery Rates

The Companies are filing statements to reflect the tax credits by service classification that are applied to base delivery rates. For electric service classifications, the credits are applied to per kWh and/or per kW delivery rates. For certain area lighting and street lighting service classifications without a per kWh charge, the credit is applied on an equal percentage basis to the unit rates of each service classification. For natural gas service classifications, the credits are applied to per therm delivery rates. Customer charges for both electric and gas are excluded from receiving the credit.

The class-specific credits that are applied to the delivery rates are shown on a separate statement for each tariff Schedule.

Annual Reconciliation

In accordance with the Order, the Companies will perform the reconciliation of tax credits passed back to customers on an annual basis.

Workpapers

Supporting workpapers for the tax credit calculations are included with this filing.

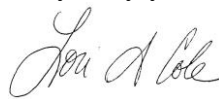
Newspaper Publication

Notice of this filing will be published in newspapers having general circulation in each Company's service territory and proof of publication shall be filed with the Secretary in accordance with Ordering Clause No. 10 of the Order.

Company Contacts

Questions concerning this filing should be directed to me at lacole@nyseg.com, with a copy to NYRegAdmin@iberdrolausa.com.

Very truly yours,



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

Enclosures

Tax Credit Filing  
Appendix A

**PSC No. 16 – Gas**

Leaf No. 2, Revision 19  
Leaf No. 4.1, Revision 16  
Leaf No. 127.46.6, Revision 1  
Leaf No. 128.1, Revision 4  
Leaf No. 130.1, Revision 4  
Leaf No. 133.1, Revision 10  
Leaf No. 135, Revision 14  
Leaf No. 136, Revision 11  
Leaf No. 147.2, Revision 16  
Leaf No. 147.3.1, Revision 8  
Leaf No. 148, Revision 4  
Leaf No. 153, Revision 3  
Leaf No. 158, Revision 2  
TSS Statement No. 1

**PSC No. 18 – Street Lighting**

Leaf No. 2, Revision 11  
Leaf No. 3.1, Revision No. 1  
Leaf No. 24.5, Revision 0  
Leaf No. 30, Revision 16  
Leaf No. 39, Revision 14  
Leaf No. 45.4, Revision 11  
TSS Statement No. 1

**PSC No. 19 - Electricity**

Leaf No. 81.1.2, Revision 0  
Leaf No. 161.2.1, Revision 10  
Leaf No. 164.4, Revision 16  
Leaf No. 166.4, Revision 13  
Leaf No. 176, Revision 19  
Leaf No. 183, Revision 5  
Leaf No. 189, Revision 15  
Leaf No. 190.4, Revision 13  
Leaf No. 195.2, Revision 16  
Leaf No. 210.5, Revision 12  
Leaf No. 218, Revision 19  
Leaf No. 225, Revision 4  
Leaf No. 244, Revision 10  
TSS Statement No. 1

**PSC No. 87 – Gas**

Leaf No. 2, Revision 6

Leaf No. 11.6, Revision 0  
Leaf No. 14, Revision 16  
Leaf No. 18, Revision 10  
Leaf No. 25, Revision 8  
Leaf No. 32, Revision 9  
Leaf No. 36, Revision 7  
Leaf No. 38, Revision 6  
Leaf No. 48, Revision 23  
Leaf No. 54, Revision 6  
TSS Statement No. 1

**PSC No. 88 – Gas**

Leaf No. 3, Revision No. 14  
Leaf No. 50.35, Revision 2  
Leaf No. 54, Revision 5  
Leaf No. 60, Revision 15  
Leaf No. 63, Revision 13  
Leaf No. 70, Revision 7  
Leaf No. 74, Revision 9  
Leaf No. 78, Revision 9  
Leaf No. 92.1, Revision 3  
Leaf No. 98.1, Revision 19  
Leaf No. 105, Revision 25  
Leaf No. 109.1, Revision 2  
Leaf No. 114, Revision 7  
Leaf No. 117, Revision 1  
Leaf No. 127, Revision 13  
TSS Statement No. 1

**PSC No. 120 – Electricity**

Leaf No. 2, Revision 20  
Leaf No. 23, Revision 5  
Leaf No. 123, Revision 30  
Leaf No. 134, Revision 9  
Leaf No. 161, Revision 19  
Leaf No. 197, Revision 29  
Leaf No. 208, Revision 31  
Leaf No. 221, Revision 29  
Leaf No. 261, Revision 30  
Leaf No. 272, Revision 32  
Leaf No. 279, Revision 3  
Leaf No. 289, Revision 45  
Leaf No. 300, Revision 29  
Leaf No. 310, Revision 27  
Leaf No. 318, Revision 27  
TSS Statement No. 1

**PSC No. 121 – Electric**

Leaf No. 2, Revision 20

Leaf No. 14.1, Revision 8

Leaf No. 24, Revision 27

Leaf No. 37, Revision 28

Leaf No. 59, Revision 27

Leaf No. 64, Revision 12

TSS Statement No. 1