

Kimberly S. Baxter

September 28, 2018

VIA ELECTRONIC FILING

Secretary to the Commission New York State Public Service Commission 3 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 – Compliance Filing

Dear Secretary Burgess:

The enclosed tariff leaves, issued by St. Lawrence Gas Company, Inc ("SLG" or "the Company"), 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).

The purpose of this filing is to effectuate the 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.

The enclosed tariff leaves and statement, issued by Kimberly S. Baxter, Manager Regulatory Affairs, are transmitted for filing.

First Revised Leaf No. 191.4 Fourteenth Revised Leaf No. 275 Seventeenth Revised Leaf No. 260 Nineteenth Revised Leaf No. 266

TSS Statement No. 1

PSC No. 3 – GAS Effective October 1, 2018

Base Delivery Rates



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The Company is filing a statement to reflect the tax credits by service classification that ultimately reduce base delivery rates on a per therm basis.

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 Company will perform a reconciliation of tax credits passed back to customers on an annual basis.

Workpapers

Supporting workpapers for the tax credit calculations are being provided under separate cover.

Newspaper Publication

Notice of this filing will be published in newspapers having general circulation in the 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 kbaxter@stlawrencegas.com

If there is anything further required to demonstrate compliance with this requirement, please let me know. Thank you for your continued attention to this matter.

Sincerely,

Kimberly S. Baxter Manager Regulatory Affairs (315) 842-3622 kbaxter@stlawrencegas.com

KSB/cam