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BEFORE THE PUBLIC UTILITIES COMMISSION OF OHIO

In the Matter of the Commission's)
Investigation of the Financial Impact of the)
Tax Cuts and Jobs Act of 2017 on Regulated)
Ohio Utility Companies.)

Case No. 18-47-AU-COI

COMMENTS OF SECURUS TECHNOLOGIES, INC.

Securus Technologies, Inc. ("Securus") hereby submits its comments to the Public Utilities Commission of Ohio's ("the Commission") January 10, 2018 Order requesting comments regarding the impact of the Tax Cuts and Job Act of 2017.

Securus's Ohio jurisdictional rates were not determined by a traditional rate of return analysis, and thus the current rates do not include a tax component. Instead, Securus' s current rates were set in accordance with its Inmate Operator Services tariff filed under authority of order of the Public Utilities Commission of Ohio in Case No. 90-5787-CT-TRF, as modified over the years to reflect certain subsequent FCC rulings.

Securus has no comment regarding the process and mechanics for how the Commission should reconcile utility rates with the Tax Cuts and Jobs Act for the reason stated above that its rates do not include a tax component and therefore should not be subject to a rate reduction.

Respectfully submitted,



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