



Vorys, Sater, Seymour and Pease LLP  
Legal Counsel

52 East Gay Street  
P.O. Box 1008  
Columbus, Ohio 43216-1008

614.464.6400 | www.vorys.com

Founded 1909

Gretchen L. Petrucci  
Direct Dial (614) 464-5407  
Direct Fax (614) 719-4793  
Email glpetrucci@vorys.com

March 7, 2018

Ms. Barcy F. McNeal, Secretary  
Public Utilities Commission of Ohio  
180 E. Broad Street, 11th Floor  
Columbus, OH 43215-3793

Re: 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

---

Dear Ms. McNeal:

I am writing on behalf of the Ohio Cable Telecommunications Association ("OCTA"). The OCTA is a trade association that represents the interests of its members from the cable television and telecommunications industry in proceedings before the Public Utilities Commission of Ohio ("Commission").

On January 10, 2018, the Commission initiated this proceeding to consider the impacts of the Tax Cuts and Jobs Act of 2017 and to "determine the appropriate course of action to pass benefits resulting from the legislation on to ratepayers" in Ohio.<sup>1</sup> The Commission requested initial comments and has since allowed parties the opportunity to file reply comments. The OCTA files this letter in lieu of reply comments.

Pole attachment and conduit occupancy rates have been established by the Commission per the rate formulas set forth in Ohio Administrative Code Rule 4901:1-3-04(D), which follows the formula set forth in 47 C.F.R. 1.1409(e) and they utilize information taken from the pole owner's "FERC Form No. 1."<sup>2</sup> That information includes an income tax component. The OCTA writes to express its expectation that any impact on pole attachment and conduit occupancy rates associated with the Tax Cuts and Jobs Act of 2017 will be carried

---

<sup>1</sup> January 10, 2018 Entry at ¶1.

<sup>2</sup> This Ohio Administrative Code Rule was adopted in *In the Matter of the Adoption of Chapter 4901:1-3, Ohio Administrative Code, Concerning Access to Poles, Ducts, Conduits, and Rights-of-Way by Public Utilities*, Case No. 13-579-AU-ORD, Entry on Rehearing (October 15, 2014).

Ms. Barcy F. McNeal, Secretary  
March 7, 2018  
Page 2

through FERC Form No. 1 when adjustment filings are next made by the pole and conduit owners pursuant to the Commission's rules and the owners' tariffs.

Please do not hesitate to contact me should you have any questions regarding this matter.

Very truly yours,

/s/ Gretchen L. Petrucci

Gretchen L. Petrucci  
Attorney for the Ohio Cable Telecommunications  
Association

GLP/jaw  
cc: Parties of Record

**This foregoing document was electronically filed with the Public Utilities**

**Commission of Ohio Docketing Information System on**

**3/7/2018 4:53:27 PM**

**in**

**Case No(s). 18-0047-AU-COI**

Summary: Correspondence electronically filed by Mrs. Gretchen L. Petrucci on behalf of Ohio Cable Telecommunications Association