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BEFORE THE PUBLIC SERVICE COMMISSION OF UTAH

Investigation of Revenue Requirement Impacts of the New Federal Tax Legislation Titled: “An act to provide for reconciliation pursuant to Titles II and V of the concurrent resolution of the budget for fiscal year 2018”	DOCKET NO. 17-053-01  COMMENTS OF UBTA-UBET COMMUNICATIONS, INC.
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On December 21, 2017, the Utah Public Service Commission (the “Commission”) issued a Notice of Comment Period (“Notice”) to investigate the revenue requirement impacts of the new federal tax legislation (“Tax Reform Act”). The Commission requested that all regulated utilities in Utah file Comments describing in detail, to the extent practical, the impacts of Tax Reform Act on their respective revenue requirement in the corresponding docket on or before Wednesday, January 31, 2018. The Notice listed a separate docket number for each regulated utility. However, when the Notice was served on UBTA-UBET Communications, Inc. (“UBTA-UBET”), the email sent by the Commission listed the docket numbers of Rocky Mountain Power (17-035-69) and Dominion Energy Utah (17-057-26) first. As a result, UBTA-UBET inadvertently missed the Notice and did not file Comments on or before January 31, 2018. On February 2, 2018, UBTA-UBET, along with every other regulated telephone company, received an Order to Show Cause (“Order to Show Cause”) for its failure to file the requisite Comments. UBTA-UBET hereby files these Comments in response to the Notice and the Order to Show Cause. As a result of UBTA-UBET’s filing of these Comments on or before February 27, 2018, and for the reasons stated herein, UBTA-UBET’s UUSF support should not be suspended or modified at this time.

## COMMENTS OF UBTA-UBET

The Tax Reform Act was signed into law on or about December 22, 2017. The Tax Reform Act, among other things, reduces the corporate federal income taxes from a maximum of 35% to 21%. However, as the Commission is aware, UBTA-UBET is a non-profit corporation. As such its revenue requirement will not be affected by changes in the corporate income tax rates.

DATED this 26<sup>th</sup> day of February, 2018.

BLACKBURN & STOLL, LC



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Kira M. Slawson  
Attorneys for UBTA-UBET Communications,  
Inc.

## CERTIFICATE OF SERVICE

I hereby certify that on the 26<sup>th</sup> day of February, 2018, I served a true and correct copy of UBTA-UBET Communications, Inc.'s Comments on Investigation of Revenue Requirement Impacts of the New Federal Tax Legislation Titled: "An act to provide for reconciliation pursuant to Titles II and V of the concurrent resolution of the budget for fiscal year 2018," Docket No. 17-053-01 via e-mail transmission to following persons at the e-mail addresses listed below:

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