

Heartland Gas Pipeline, LLC
c/o Citizens Energy Group
2020 N. Meridian Street,
Indianapolis, Indiana 46202

March 28, 2018

Ms. Mary M. Becerra
Secretary of the Commission
Indiana Utility Regulatory Commission
101 West Washington St., Suite 1500 E
Indianapolis, Indiana 46204

Dear Ms. Becerra:

Pursuant to 170 IAC 1-6-8(d) and the Commission's February 16, 2018, Order in Cause No. 45032 (the "Order"), Heartland Gas Pipeline, LLC ("Heartland") withdraws the 30-day filing it submitted on March 26, 2018 (IURC 30-Day Filing No.: 50158).

On February 16, 2018, Heartland filed in Cause No. 45032 a Motion for Dismissal as Respondent, requesting that the Commission dismiss Heartland as a Respondent in that Cause because its Commission-approved rates and charges do not include recovery for the payment of federal income tax, its income accrues to Citizens Energy Group and is therefore excluded from the payment of federal income tax, and it does not stand to benefit from the reduction in corporate tax rates effected by the Tax Cuts and Jobs Act of 2017 (the "Act"). In accordance with the Order, contemporaneously with this submission, Heartland is filing a motion requesting that in the event its Motion for Dismissal as Respondent is denied, a subdocket be established to address the inapplicability of the Act to Heartland and its Commission-approved rates and charges.

Any communications concerning this letter should be directed to:

Michael E. Allen
c/o Citizens Energy Group
2020 N. Meridian Street
Indianapolis, Indiana 46202
Email: mallen@citizensenergygroup.com
Telephone: (317) 927-4318

Respectfully,



Michael E. Allen
Attorney for Heartland Gas Pipeline, LLC

cc: Indiana Office of Utility Consumer Counselor
Citizens Gas