

STATE OF INDIANA

INDIANA UTILITY REGULATORY COMMISSION

IN THE MATTER OF THE INDIANA UTILITY REGULATORY)
COMMISSION'S INVESTIGATION INTO THE IMPACTS OF)
THE TAX CUTS AND JOBS ACT OF 2017 AND POSSIBLE)
RATE IMPLICATIONS) CAUSE NO. 45032
)
RESPONDENTS: ALL JURISDICTIONAL RATE-REGULATED,)
INVESTOR-OWNED UTILITIES)

WITHDRAWAL OF 30-DAY FILING, MOTION TO DISMISS OR,
IN THE ALTERNATIVE, REQUEST FOR SUBDOCKET

The Indiana Utility Regulatory Commission ("Commission") initiated this investigation on January 3, 2018 following the enactment in late 2017 of the federal Tax Cuts and Jobs Act of 2017 ("Act"). After taking administrative notice of a Commission order from more than 30 years ago in Cause No. 38194, and after conducting an attorneys' conference on February 6, 2018, on February 16, 2018 the Commission ordered the respondent utilities to submit revised tariffs by March 26, 2018 for approval under the Commission's abbreviated 30-day filing process, set forth at 170 Ind. Admin. Code 1-6 ("Order"). Specifically, the new rates shown on the revised tariff sheets "shall be designed to remove the difference between (1) the amount of federal taxes that the given Rate or Charge was designed to recover based on the tax rate in effect at the time the Rate or Charge was approved, and (2) the amount of federal taxes that would have been embedded in the given Rate or Charge had the new tax rate applicable to Respondent as a result of the Act been in effect at the time of approval." Order at 2, ¶ 1.

The Sycamore Gas Company ("Sycamore") is a Respondent in this cause. Notwithstanding and without waiving its objection to the lack of due process underlying the Commission's February 16, 2018 order, Sycamore has this day submitted under separate cover the mandated revised tariff sheets. In the event federal income tax rates ever increase above the 21% rate adopted in the Act, Sycamore expects this Commission to allow it to increase its

base rates to recover its increased tax expense through the 30-day filing process regardless of any other cost factors.

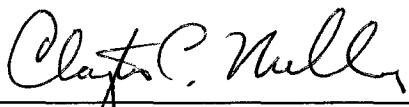
Pursuant to 170 Ind. Admin. Code 1-6-8, Sycamore now withdraws its 30-day filing of its revised tariff sheets.

Sycamore moves to be dismissed as a Respondent in this general Commission-initiated investigation due to the fact that its updated tax expense will be incorporated into its soon-to-be-pending general rate case. Alternatively, Sycamore requests that the Commission establish a subdocket in this cause to address the question of whether any adjustment to Sycamore's base rates limited to the impact of the Act is warranted given Sycamore's simultaneous pursuit of relief from base rates which are currently confiscatory, and which will remain so even after accounting for the reduction of federal income tax rates pursuant to the Act.

In support of its motion, Sycamore's notes that its current base rates were established on June 20, 2007 by Commission order in Cause No. 43090. Over the course of the ensuing decade Sycamore's revenues have not kept pace with its increased operating expenses. As shown on Sycamore's quarterly GCA filings in IURC Cause No. 37368, the most recent of which is GCA-138, Sycamore has exceeded its allowed return in just 2 of the last 34 quarters, and has under-earned in every quarter since March, 2012. For the last several months, Sycamore has been undertaking the planning for its next general rate case, the filing of which is now imminent. And while the Act's reduced federal income tax rates will reduce the extent of rate relief to which Sycamore is entitled, Sycamore's evidence will prove that an increase in its rates for gas service is still required. Accordingly, Sycamore should be dismissed from this investigation or, at a minimum, the Commission should address the Act's impacts in a Sycamore-specific sub-docket.

Respectfully submitted,

SYCAMORE GAS COMPANY

By 
Its attorney

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CERTIFICATE OF SERVICE

The undersigned hereby certifies that a copy of this Withdrawal of 30-Day Filing, Request for Subdocket and Motion to Dismiss has been served this 26th day of March 2018 via electronic mail to the Indiana Office of Utility Consumer Counselor at infomgt@oucc.in.gov and also by electronic mail to Mr. Leja Courter at lcourter@oucc.IN.gov and Ms. Tiffany Murray at tmurray@oucc.IN.gov.

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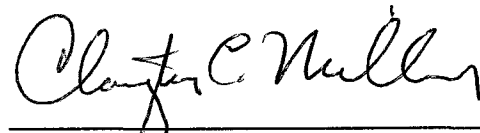
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