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Indiana Utility Regulatory Commission

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March 26, 2018

Mary M. Becerra, Secretary
Indiana Utility Regulatory Commission
PNC Center
101 W. Washington Street, Suite 1500E
Indianapolis, IN 46204

RE: Sycamore Gas Revised Tariffs, IURC Cause No. 45032

Dear Ms. Becerra:

I am filing on behalf of my client Sycamore Gas Company ("Sycamore") the attached revised tariff sheets pursuant to the Indiana Utility Regulatory Commission's Thirty-Day Administrative Filing Procedures and Guidelines set forth at 170 Ind. Admin. Code 1-6. This filing is made for the purpose of complying with the Commission's February 16, 2018 order in IURC Cause No. 45032. Sycamore is a respondent in IURC Cause No. 45032. In that cause, the Commission ordered Sycamore and most other respondents to file revised tariff sheets for approval pursuant to the above-referenced administrative rules.

Sycamore's contact for this filing is its consultant John T. Stenger. His address is Sycamore Gas Company, 370 Industrial Drive, Suite 200, Lawrenceburg, IN 47205. His telephone number is (812) 537-1921, extension 4. His email address is jstenger@sycamoregas.com.

Enclosed with this letter are the following revised tariff sheets: 30 (2 pp.); 32 (1 p.); 50 (3 pp.); 51 (3 pp.); 55 (3 pp.); and 56 (3 pp.). Because Sycamore is by separate filing withdrawing these revised tariff sheets, it did not publish notice of this filing. Included with the revised tariff sheets, however, are three spreadsheets showing how Sycamore determined the new rates shown on those sheets preceded by a single-page narrative describing the exhibits.

Sincerely,

Clayton C. Miller

Clayton C. Miller

Cc: Indiana Office of Utility Consumer Counselor

RATE GS

GENERAL SERVICE

APPLICABILITY

Applicable to gas service, in the Lawrenceburg Division and the Brookville Division, required for any purpose by an individual customer on one premises when supplied at one point of delivery where distribution mains of adequate capacity are adjacent to the premise to be served.

NET MONTHLY BILL

Computed in accordance with the following charges:

Customer Charge per month:

$12.00 per Group 1 meter (Meters having a rated capacity not exceeding 450 cubic feet per hour)
$24.00 per Group 2 meter (Meters having a rated capacity greater than 450 cubic feet per hour but not exceeding 5000 cubic feet per hour)
$75.00 per Group 3 meter (Meters having a rated capacity of greater than 5000 cubic feet per hour)

Distribution Charge:

First 30 therms at $0.5209 per therm
Next 70 therms at $0.4142 per therm
Next 900 therms at $0.2955 per therm
Next 4,000 therms at $0.2346 per therm
Over 5,000 therms at $0.1882 per therm

Minimum Charge:

The minimum monthly charge shall be the Customer Charge as stated above. In no event shall the Customer Charge be waived during the billing months of April through October. If the customer requests disconnection of service between the billing months of April through October and subsequent reconnection is within twelve (12) months, the Company may apply the minimum monthly charge for the months service has been disconnected plus the reconnection charge as set forth on Sheet No. 61.

Gas Cost Charge:

The Gas Cost Charge shall be as set forth on Appendix A, Gas Cost Adjustment, for each therm of usage.

Other Charges:

The Other Charges set forth in Appendix C shall be charged to Customer, if applicable.

Effective: ----------------------

TERM OF SERVICE

One (1) year, terminable thereafter on three (3) days written notice by either customer or Company. In the event disconnection of service is required, the provisions of Rule 16 of the Indiana Utility Regulatory Commission shall apply.

RULES AND REGULATIONS

The supplying of, and billing for, service and all conditions applying thereto, are subject to the jurisdiction of the Indiana Utility Regulatory Commission, and to Company's Rules and Regulations currently in effect, as filed with the Indiana Utility Regulatory Commission, as provided by law.

RATE WS

SERVICE TO AURORA FOR RESALE

APPLICABILITY

Applicable solely to the City of Aurora, provided it has signed a written gas service agreement, when purchasing its gas requirements for resale when the Company's existing facilities have sufficient capacity and gas supply to provide said requirements.

NET MONTHLY BILL

Computed in accordance with the following charges:

Customer Charge per month: $900.00

Distribution Charge:
All gas delivered each month at $0.1080 per therm

Gas Cost Charge:
The Gas Cost Charge shall be as set forth on Appendix A, Gas Cost Adjustment, for each therm of usage.

Other Charges
The Other Charges set forth in Appendix C shall be charged to Customer, if applicable.

RULES AND REGULATIONS

The supplying of, and billing for, service and all conditions applying thereto, are subject to the jurisdiction of the Indiana Utility Regulatory Commission, and to Company's Rules and Regulations currently in effect, as filed with the Indiana Utility Regulatory Commission, as provided by law.

Effective: ------------------

RATE ITS

INTERRUPTIBLE TRANSPORTATION SERVICE

APPLICABILITY

Applicable to gas customers with minimum monthly requirements of 1,000 dekatherms per month during the seven consecutive billing periods commencing with the customer's first meter reading taken on and after April 1 and who request the Company to purchase and transport natural gas, or to transport gas which the customer has purchased from another source for their own use at one point of delivery where distribution mains are adjacent to the premises to be served. Any such transportation service shall be accomplished through displacement and delivered on a "best efforts" basis and shall be subject to the terms and conditions set forth herein. The Company reserves the right to decline requests to initiate such service whenever, in the Company's judgment, rendering the service would be detrimental to the operation of the Company's system or its ability to supply gas to its customers receiving service under the provisions of its standard general service or wholesale service tariffs.

NET MONTHLY BILL

Computed in accordance with the following charges:

Customer Charge per month: $75.00

Distribution Charge:

Company will deliver the arranged for gas, less shrinkage which is equal to the Company's system average unaccounted for percentage, at a rate of $0.5980 per Dth.

The Company will supplement the customer's gas supply on a best efforts basis for gas delivered through customer's meter in excess of customer's daily and/or monthly transported volumes including prior month's transportation imbalances volumes if applicable. The cost of this supplemental gas supply will not be detrimental to the Company's sales service customers. In the event customer fails to interrupt transportation deliveries at Company's request, or Company is unable to provide supplemental supplies for customer, any excess deliveries through customer's meter will be considered unauthorized deliveries.

Minimum Charge:

If customer fails to take delivery of 1,000 dekatherm per month during the months of April through October, customer will be charged, in addition to the charges for the delivered volume, an amount equal to the difference between 1,000 dekatherms and the delivered volume billed at the delivery charge stated above.

Gas Cost Charge:

The Gas Cost Charge shall be as set forth on Appendix A, Gas Cost Adjustment, for each therm of usage.

Other Charges:

The Other Charges set forth in Appendix C shall be charged to Customer, if applicable.

UNAUTHORIZED DELIVERIES

All unauthorized deliveries shall be billed at a rate charged by the Company's interstate pipeline supplier(s) for such unauthorized deliveries in addition to the charges set forth under the Net Monthly Bill Provision of this tariff.

TERMS AND CONDITIONS

The customer shall enter into a written service agreement with the Company. Such agreement shall set forth specific arrangements as to volumes to be transported as well as any other circumstances relating to the individual customer.

Where the customer purchases natural gas from another source of supply, the customer shall make all necessary arrangements and secure all requisite regulatory or governmental approvals, certificates or permits to enable the gas transported to be delivered to the Company's system.

The Company's "best efforts" basis is defined as the right, at any time, to curtail or interrupt the delivery or transportation of gas under this tariff when, in the judgment of the Company, such curtailment or interruption is necessary to enable the Company to maintain deliveries to residential and other high priority customers or to respond to any emergency.

At least one day preceding the day transportation nominations are due to the interstate pipeline(s) transporting customer's gas, customer or customer's supplier agrees to inform Company in writing or, at the Company's discretion, verbally, and confirm in writing within seven (7) days thereafter, the quantities of gas it desires to have transported for the upcoming month, along with all other necessary information. Customer agrees upon request by Company to produce, in a timely manner, proof of the purchase of the natural gas transported, any necessary regulatory approvals, and any and all transportation arrangements with all interstate pipelines, intrastate pipelines, or others involved in transporting customer's gas.

If customer's delivered transportation volume exceeds customer's monthly metered volume used for billing, customer will have an imbalance, which must be eliminated as soon as possible. Company shall have the right to impose penalties on customer's daily or monthly imbalances, or to refuse to accept future nominations from customer or customer's supplier until imbalances are eliminated. Company will not be liable for any penalties charged by pipelines because of customer's supplier's over or under deliveries into the pipeline, or customer's failure to take deliveries through customer's meters for the exact amount of gas transported by the pipeline to Company's city gate.

Customers who satisfy the definition of human needs and public welfare customers must purchase standby service from the Company, or have alternative fuel capability, or have a combination thereof sufficient to maintain minimal operations.

Human needs and public welfare customer is a customer whose facilities are used for residential dwelling on either a permanent or temporary basis; commercial customers of a residential nature; other customers whose service locations are places of the kind, where the element of human welfare

TERMS AND CONDITIONS (Cont'd.)

is the predominant factor; and civil and governmental customers whose facilities are required in the performance of protecting and preserving the public health, safety, and welfare. Such facilities shall include, but are not limited to, houses, apartment buildings, correctional institutions, hospitals, primary and secondary schools, nursing homes, and charitable institutions.

The term of contract shall be contained within the written service agreement but not less than twelve (12) months.

RULES AND REGULATIONS

The supplying of, and billing for, service and all conditions applying thereto, are subject to the jurisdiction of the Indiana Utility Regulatory Commission, and to Company's Rules and Regulations currently in effect, as filed with the Indiana Utility Regulatory Commission, as provided by law.

RATE ES

EMPLOYMENT STABILIZATION AND COAL CONVERSION SERVICE

APPLICABILITY

Applicable to commercial and industrial customers with minimum monthly requirements of 30,000 dekatherms who request the Company to purchase and transport natural gas, or to transport gas which the customer has purchased from another source, and present evidence to the Company showing that absent special considerations, including charges for gas service, they face severe economic hardship which can result in plant closings and loss of jobs to the local economy. This rate is also applicable to large volume industrial customers with minimum monthly requirements of 30,000 dekatherms who request the Company to purchase and transport natural gas, or to transport gas which the customer has purchased from another source, when such gas will be used to supply load that would otherwise utilize coal. Any customer claiming economic hardship under this tariff must annually present an affidavit, signed by an officer of the firm, verifying that without this rate sales to the utility will be lost or no plant expansion can occur. Such transportation service shall be accomplished through displacement and delivered on a "best efforts" basis and shall be subject to the terms and conditions set forth herein. The Company reserves the right to decline requests to initiate such service whenever, in the Company's judgment, rendering the service would be detrimental to the operation of the Company's system or its ability to supply gas to its customers receiving service under the provisions of its standard general service, or wholesale service tariffs.

NET MONTHLY BILL

Computed in accordance with the following charges:

Customer Charge per month: $250.00

Distribution Charge:

Company will deliver the arranged-for gas, less shrinkage which is equal to the Company's system average unaccounted for percentage, at a rate of $0.3680 per Dth

Gas Cost Charge:

The Gas Cost Charge shall be as set forth on Appendix A, Gas Cost Adjustment, for each therm of usage.

Other Charges:

The Other Charges set forth in Appendix C shall be charged to Customer, if applicable.

The Company will supplement the customer's gas supply on a best efforts basis for gas delivered through customer's meter in excess of customer's daily and/or monthly transported volumes including prior month's transportation imbalances volumes if applicable. The cost of this supplemental gas supply will not be detrimental to the Company's sales service customers. In the event customer fails to interrupt transportation deliveries at Company's request, or Company is unable to provide supplemental supplies for customer, any excess deliveries through customer's meter will be considered unauthorized deliveries.

UNAUTHORIZED DELIVERIES

All unauthorized deliveries shall be billed at a rate charged by the Company's interstate pipeline supplier(s) for such unauthorized deliveries in addition to the charges set forth under the Net Monthly Bill provision of this tariff.

TERMS AND CONDITIONS

The customer shall enter into a written service agreement with the Company. Such agreement shall set forth specific arrangements as to volumes to be transported as well as any other circumstances relating to the individual customer, including the customer's specific commitment with respect to plant renovation and/or expansion.

Where the customer purchases natural gas from another source of supply, the customer shall make all necessary arrangements and secure all requisite regulatory or governmental approvals, certificates or permits to enable the gas transported to be delivered to the Company's system.

The Company's "best efforts" basis is defined as the right, at any time, to curtail or interrupt the delivery or transportation of gas under this tariff when, in the judgment of the Company, such curtailment or interruption is necessary to enable the Company to maintain deliveries to residential and other high priority customers or to respond to any emergency.

At least one day preceding the day transportation nominations are due to the interstate pipeline(s), transporting customer's gas, customer or customer's supplier agrees to inform Company in writing or, at the Company's discretion, verbally, and confirm in writing within seven (7) days thereafter, the quantities of gas it desires to have transported for the upcoming month, along with all other necessary information. Customer agrees upon request by Company to produce, in a timely manner, proof of the purchase of the natural gas transported, any necessary regulatory approvals, and any and all transportation arrangements with all interstate pipelines, intrastate pipelines, or others involved in transporting customer's gas.

If customer's delivered transportation volume exceeds customer's monthly metered volume used for billing, customer will have an imbalance, which must be eliminated as soon as possible. Company shall have the right to impose penalties on customer's daily or monthly imbalances, or to refuse to accept future nominations from customer or customer's supplier until imbalances are eliminated. Company will not be liable for any penalties charged by pipelines because of customer's supplier's over or under deliveries into the pipeline, or customer's failure to take deliveries through customer's meters for the exact amount of gas transported by the pipelines to Company's city gate.

TERMS AND CONDITIONS (Cont'd.)

Customers who satisfy the definition of human needs and public welfare customers must purchase standby service from the Company, or have alternative fuel capability, or have a combination thereof sufficient to maintain minimal operations.

Human needs and public welfare customer is a customer whose facilities are used for residential dwelling on either a permanent or temporary basis; commercial customers of a residential nature; other customers whose service locations are places of the kind, where the element of human welfare is the predominant factor; and civil and governmental customers whose facilities are required in the performance of protecting and preserving the public health, safety, and welfare. Such facilities shall include, but are not limited to, houses, apartment buildings, correctional institutions, hospitals, primary and secondary schools, nursing homes, and charitable institutions.

The term of contract shall be contained within the written Service Agreement but not less than twelve (12) months. The Company reserves the right to terminate the service after the initial twelve (12) month period by providing sixty (60) days written notice.

RULES AND REGULATIONS

The supplying of, and billing for, service and all conditions applying thereto, are subject to the jurisdiction of the Indiana Utility Regulatory Commission, and to Company's Rules and Regulations currently in effect, as filed with the Indiana Utility Regulatory Commission, as provided by law.

RATE STS

SCHOOL TRANSPORTATION SERVICE

APPLICABILITY

This Rate Schedule shall be applicable to public School Corporation Customers serving students in grades K through 12 that elect service hereunder where distribution mains of adequate capacity are adjacent to the premise to be served.

CHARACTER OF SERVICE

This Rate Schedule applies to the provision of Transportation Service. Gas Service provided hereunder shall be metered and billed separately from Gas Service provided under any other Rate Schedule.

Multiple School Corporation Customers may elect to act jointly to aggregate purchases of natural gas commodity supply from a natural gas commodity seller for all schools included in the aggregated purchases. Notwithstanding the aggregation of natural gas commodity supply or the use of Summary Billing, each School Corporation Customer shall individually be subject to and pay the applicable rates and charges pursuant to this Rate Schedule.

NET MONTHLY BILL

The net monthly bill for each individual School Corporation Customer shall be computed in accordance with the following charges:

Customer Charge per month:
$12.00 per Group 1 meter (Meters having a rated capacity not exceeding 450 cubic feet per hour)
$24.00 per Group 2 meter (Meters having a rated capacity greater than 450 cubic feet per hour but not exceeding 5000 cubic feet per hour)
$75.00 per Group 3 meter (Meters having a rated capacity of greater than 5000 cubic feet per hour)

Distribution Charge:
Company will deliver the arranged for gas, less shrinkage which is equal to the Company's system average unaccounted for percentage, at the following rates:
First 30 therms at $0.5209 per therm
Next 70 therms at $0.4142 per therm
Next 900 therms at $0.2955 per therm
Next 4,000 therms at $0.2346 per therm
Over 5,000 therms at $0.1882 per therm

Monitoring Charge:
Customer shall pay a Monitoring Charge of $30.50 per month to cover remote metering requirements.

Other Charges:
The Other Charges set forth in Appendix C shall be charged to Customer, if applicable.

SUMMARY BILLING

Upon request from a School Corporation, the rates and charges for providing services to each School Corporation Customer in the School Corporation shall be summarized on one summary bill for remitting payment to the utility. Each School Corporation Customer shall remain responsible for the amount of its bill. The School Corporation shall designate how partial bills, late payment charges, nomination and balancing charges, and other similar charges shall be prorated between each School Corporation Customer. If the School Corporation does not so designate, Company shall prorate such charges between the School Corporation accounts using its reasonable discretion.

LATE PAYMENT CHARGE

The Net Monthly Bill is payable within seventeen (17) days from date of bill. When not so paid, the Gross Monthly Bill, which is the Net Monthly Bill plus ten (10) percent of the first $3.00 and three (3) percent of the excess, is due and payable.

NOMINATION AND BALANCING PROVISIONS

Customer shall be subject to the Nomination and Balancing provisions set forth in Appendix D.

METERING REQUIREMENTS

Customer shall pay the Company for the cost of purchasing and installing electronic gas measurement devices and related communications equipment, including applicable taxes.

Customer shall provide and maintain on the Premises at the meter location electric and telephone service as required by Company for the operation of Company-owned electronic gas measurement devices and related communications equipment.

Customer shall pay a Monitoring Charge per month as outlined in the Net Monthly Bill section to reimburse Company for the cost of Metretek monitoring and data maintenance and associated taxes.

OTHER TERMS AND CONDITIONS

A Customer's prior delinquencies must be cured prior to commencing participation in School Transportation Service, unless otherwise agreed to in advance by Company.

School Transportation Service will be effective as of Customer's next read date. If multiple School Corporation Customers elect to act jointly to aggregate purchases of natural gas commodity supply or to utilize Summary Billing, each Customer shall be converted to month-end meter reads.

Customer shall reimburse Company for all charges incurred on Customer's behalf in connection with transportation of gas for Customer's account, including any pipeline penalty charges or cashout provisions assessed to Company.

A Customer that has voluntarily returned from School Transportation Service to Sales Service must remain on Sales Service for not less than twelve months before returning to School Transportation Service, unless expressly authorized by Company.

DETERMINATION OF BILLING UNITS

A therm is a measurement of heating value equivalent to 100,000 BTU. The therms used in the determination of the Net Monthly Bill are calculated as follows:

Therms = Measured Volume x Monthly Btu Factor

where the "measured volume," stated in hundreds of cubic feet, is the difference between the meter reading at the beginning of the billing period and the meter reading at the end of the billing period and the "monthly Btu factor" is the heating value of one cubic foot of gas at a base temperature of 60°F and a base pressure of 14.73 PSI absolute divided by 1,000.

TERM OF SERVICE

One (1) year, terminable thereafter on three (3) days written notice by either customer or Company. In the event disconnection of service is required, the provisions of Rule 16 of the Indiana Utility Regulatory Commission shall apply.

RULES AND REGULATIONS

The supplying of, and billing for, service and all conditions applying thereto, are subject to the jurisdiction of the Indiana Utility Regulatory Commission, and to Company's Rules and Regulations currently in effect, as filed with the Indiana Utility Regulatory Commission, as provided by law.

RATE FT

FIRM TRANSPORTATION SERVICE

APPLICABILITY

This Rate Schedule shall be applicable to any Non-Residential Customer that:

1. has an Annual Usage of 400,000 therms or greater, or is one of multiple accounts under similar ownership at the same location whose combined Annual Usage is 400,000 therms or greater, and
2. complies with the Measurement Requirement section of this Rate Schedule, and
3. has entered into a written contract with Company to receive Gas Service under this Rate Schedule.

CHARACTER OF SERVICE

This Rate Schedule applies to the provision of Transportation Service. Gas Service provided hereunder shall be metered and billed separately from Gas Service provided under any other Rate Schedule.

Customer accounts under similar ownership at the same location shall be considered individual Firm Transportation Service Customers and shall individually be subject to and pay the applicable rates and charges pursuant to this Rate Schedule. Customer accounts under similar ownership at the same location may elect to act jointly to aggregate purchases of natural gas commodity supply from a natural gas commodity seller for all accounts included in the aggregated purchases. All such aggregated accounts shall comply with the Measurement Requirement section of this Rate Schedule and enter into a written contract with Company to receive Gas Service under this Rate Schedule.

NET MONTHLY BILL

The net monthly bill for each individual Firm Transportation Customer shall be computed in accordance with the following charges:

Customer Charge per month:
$12.00 per Group 1 meter (Meters having a rated capacity not exceeding 450 cubic feet per hour)
$24.00 per Group 2 meter (Meters having a rated capacity greater than 450 cubic feet per hour but not exceeding 5000 cubic feet per hour)
$75.00 per Group 3 meter (Meters having a rated capacity of greater than 5000 cubic feet per hour)

Distribution Charge:
Company will deliver the arranged for gas, less shrinkage which is equal to the Company's system average unaccounted for percentage, at the following rates:
First 30 therms at $0.5209 per therm
Next 70 therms at $0.4142 per therm
Next 900 therms at $0.2955 per therm
Next 4,000 therms at $0.2346 per therm
Over 5,000 therms at $0.1882 per therm

Effective: ________________

Monitoring Charge:
Customer shall pay a Monitoring Charge of $30.50 per month to cover remote metering requirements.

Other Charges:
The Other Charges set forth in Appendix C shall be charged to Customer, if applicable.

LATE PAYMENT CHARGE
The Net Monthly Bill is payable within seventeen (17) days from date of bill. When not so paid, the Gross Monthly Bill, which is the Net Monthly Bill plus ten (10) percent of the first $3.00 and three (3) percent of the excess, is due and payable.

NOMINATION AND BALANCING PROVISIONS
Customer shall be subject to the Nomination and Balancing provisions set forth in Appendix D.

METERING REQUIREMENTS
Customer shall pay the Company for the cost of purchasing and installing electronic gas measurement devices and related communications equipment, including applicable taxes.

Customer shall provide and maintain on the Premises at the meter location electric and telephone service as required by Company for the operation of Company-owned electronic gas measurement devices and related communications equipment.

Customer shall pay a Monitoring Charge per month as outlined in the Net Monthly Bill section to reimburse Company for the cost of Metretek monitoring and data maintenance and associated taxes.

OTHER TERMS AND CONDITIONS
A Customer's prior delinquencies must be cured prior to commencing participation in Firm Transportation Service, unless otherwise agreed to in advance by Company.

Firm Transportation Service will be effective as of Customer's next read date.

Customer shall reimburse Company for all charges incurred on Customer's behalf in connection with transportation of gas for Customer's account, including any pipeline penalty charges or cashout provisions assessed to Company.

A Customer that has voluntarily returned from Firm Transportation Service to Sales Service must remain on Sales Service for not less than twelve months before returning to Firm Transportation Service, unless expressly authorized by Company.

Notwithstanding the aggregation of natural gas commodity supply, each such Customer shall individually be subject to and pay the applicable rates and charges pursuant to this Rate Schedule. Customers aggregating gas supply shall designate how nomination and balancing charges, and other similar charges shall be prorated between each Customer. If the aggregating Customers do not so designate, Company shall prorate such charges between the Customer accounts using its reasonable discretion.

DETERMINATION OF BILLING UNITS

A therm is a measurement of heating value equivalent to 100,000 BTU. The therms used in the determination of the Net Monthly Bill are calculated as follows:

Therms = Measured Volume x Monthly Btu Factor

where the "measured volume," stated in hundreds of cubic feet, is the difference between the meter reading at the beginning of the billing period and the meter reading at the end of the billing period and the "monthly Btu factor" is the heating value of one cubic foot of gas at a base temperature of 60°F and a base pressure of 14.73 PSI absolute divided by 1,000.

TERM OF SERVICE

One (1) year, terminable thereafter on three (3) days written notice by either customer or Company. In the event disconnection of service is required, the provisions of Rule 16 of the Indiana Utility Regulatory Commission shall apply.

RULES AND REGULATIONS

The supplying of, and billing for, service and all conditions applying thereto, are subject to the jurisdiction of the Indiana Utility Regulatory Commission, and to Company's Rules and Regulations currently in effect, as filed with the Indiana Utility Regulatory Commission, as provided by law.

Sycamore Gas Company

Explanation of Exhibits Supporting 30-Day Filing of Revised Tariffs
Phase 1 Compliance Filing
Made Pursuant to IURC Order of February 16, 2018 in Cause No. 45032

March 26, 2018

On February 16, 2018 in Cause No. 45032 the IURC ordered Respondent utilities including Sycamore Gas Company, Inc. ("Sycamore") to make a 30-day filing by March 26, 2018 to reduce their tariff rates to reflect the federal Tax Reduction and Jobs Act of 2017. New tariff rates are to reflect the recalculation of present rates based on the reduction in the federal income tax rate to 21%.

Sycamore attaches Exhibits 1, 2 and 3 to support the recalculation of tariff rates to reflect recovery of costs associated with the 21% federal income tax rate. These Exhibits are modifications of Sycamore's (f/k/a Lawrenceburg Gas Company) compliance exhibits filed in support of the IURC's decision approving Sycamore's most recent base rate case in Cause No. 43090 effective June 20, 2007.

Exhibit No. 1 recalculates the "Tax Gross Up Factor" using a 21% federal income tax rate in lieu of the 34% rate used by Sycamore in Cause No. 43090. In its calculation, Sycamore only changes the federal income tax component and leaves all other factors part of the gross up calculation as decided in Cause No. 43090. The recalculation reduces the tax gross-up factor from 1.698426761 used in determining present rates to 1.418938813.

Exhibit No. 2 recalculates proforma federal income tax expense as determined by the IURC in Cause No. 43090 to change the federal tax rate to 21%. This recalculation reduces proforma federal income tax expense under Sycamore's present rates to $6,282.99 from $10,172.46 a reduction of $3,889.47. This amount has been carried forward to Exhibit No. 3

Exhibit No. 3 modifies the Statement of Operating Income filed by Sycamore in Cause No. 43090 in compliance with the IURC's June 20, 2007 decision. The modified statement reflects the recalculated "Tax Gross Up Factor" and reduced federal income taxes described above and shown on Exhibits 1 and 2. Pro forma income taxes have been reduced by $3,889.47 and Net Operating Income has increased to $ 566,515.00 as a result. When comparing $565,515 to Net Operating Income of $1,345,888 as decided by the IURC's June 20, 2007 Order Sycamore would have needed $779,373 in additional Net Operating Income. Grossing this amount of increased Net Operating Income to produce the needed revenue for all income / revenue related taxes and using the modified Gross-Up factor from Exhibit No. 1 produces an increase in needed revenue of $1,105,882.60. This amount is $224,468.40 less than approved as a rate increase by the Commission in Cause No. 43090. Sycamore's tariff sheets have accordingly been recalculated to reduce Sycamore's current rates to result in reduced income of $224,468 based on the rate design and billing determinates from Cause No. 43090.

Exhibit No. 1

Sycamore Gas Company
Modification of Tax Gross Up Factor in Current Rates
By Replacing Cause No. 43090 Federal Tax Rates
With January 1, 2018 Lowered Federal Tax Rates

	From Cause No. 43090			Modified by Change in Federal Tax Rate January, 2018		
	Rate	Reference	Total in Current Rates	Rate	Reference	As Proposed
Revenues			100%			
Less: Uncollectible Expense	0.88350%		0.88350%			
Net Collected Revenue			99.116500%			
IURC Fee	0.10620980%		0.1053%			
Income Before Income Taxes			99.011229%			
Utility Receipts Tax	1.40%		1.3862%			
State Income Tax	8.50%		8.4160%			
Total			9.8021%			
Income Before Federal Income Tax			89.209117%			89.209117%
Federal Income Tax	34.00%		30.331100%	21.00%		18.733915%
Income After Tax			58.878017%			70.475202%
Gross Revenue Conversion Factor	1		1.698426761	1		1.418938813

Exhibit No. 2

Sycamore Gas Company
Modification of Calculation of Federal Income Tax
By Replacing Cause No. 43090 Federal Tax Rates
With January 1, 2018 Lowered Federal Tax Rates

	From Cause No. 43090			Modified by Change in Federal Tax Rate Jan., 2018		
	Amount	Reference	Total in Proforma Present Rates	Amount	Reference	As Proposed
Net Operating Income Before Federal and State Taxes	$ 579,557.00		$ 579,557.00			
Less:						
State Income Taxes	$ 6,759.00		$ 6,759.00			
Parent Company Interest	$ 542,879.00		$ 542,879.00			
Total			$ 549,638.00	$ 549,638.00		$ 549,638.00
Income Before Federal Income Taxes			$ 29,919.00	$ 29,919.00		$ 29,919.00
Federal Income Tax Expense	34.00%		$ 10,172.46	21.00%		$ 6,282.99
Reduction in Federal and State Taxes						$ 3,889.47

Exhibit No. 3

Sycamore Gas Company
Modification of Statement of Operating Income
By Replacing Cause No. 43090 Federal Tax Rates
With January 1, 2018 Lowered Federal Tax Rates

Description	Proforma at Present Rates in Cause No. 43090	Proforma at Present Rates Modified by Jan 2018 Federal Taxes	Adjustments	Proposed Rates Modified by Jan 2018 Federal Tax
Operating Revenue				
Sales of Gas	$ 3,311,277.00	$ 3,311,277.00	$ 1,105,882.60	$ 4,417,159.60
Other Operating Revenue	$ 149,182.00	$ 149,182.00		$ 149,182.00
Total Operating Revenues	$ 3,460,459.00	$ 3,460,459.00	$ 1,105,882.60	$ 4,566,341.60
Operating Expenses				
Natural Gas Purchased	$ 94,490.00	$ 94,490.00		$ 94,490.00
Other Operation & Maintenance	$ 1,752,759.00	$ 1,752,759.00		$ 1,752,759.00
Depreciation and Amortization	$ 684,927.00	$ 684,927.00		$ 684,927.00
Taxes Other Than Income Taxes	$ 348,726.00	$ 348,726.00		$ 348,726.00
Income Taxes	$ 16,933.00	$ 13,042.00	$ 326,509.60	$ 339,551.60
Total Operating Expense	$ 2,897,835.00	$ 2,893,944.00	$ 326,509.60	$ 3,220,453.60
Net Operating Income	$ 562,624.00	$ 566,515.00	$ 779,373.00	$ 1,345,888.00
Tax Gross Up From Exhibit No. 1				1.418938813
Increase as allowed in Cause No. 43090			$ 1,330,351.00	
Reduction in Rates Required			$ (224,468.40)	