

April 19, 2018

INDIANA UTILITY

REGULATORY COMMISSION

STATE OF INDIANA

INDIANA UTILITY REGULATORY COMMISSION

IN RE THE INDIANA OFFICE OF)
UTILITY CONSUMER COUNSELOR'S)
OBJECTION TO THE THIRTY-DAY) CAUSE NO. 45032
FILING MADE BY INDIANA)
NATURAL GAS CORPORATION)
ON MARCH 26, 2018 PURSUANT) THIRTY DAY FILING # 50152
TO 170 I.A.C. 1-6-1(b))

**INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR'S OBJECTION TO A
THIRTY-DAY FILING BY INDIANA NATURAL GAS CORPORATION**

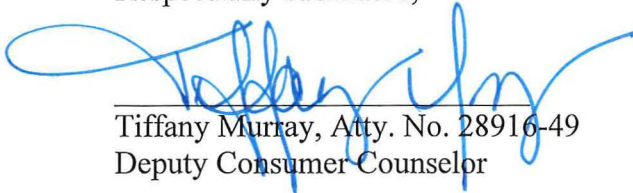
Comes now the Indiana Office of Utility Consumer Counselor ("OUCC"), and hereby files its timely objection to the thirty-day filing ("Filing") made by Indiana Natural Gas Corporation ("Indiana Natural") on March 26, 2018, designated by the Commission as Filing #50152. In support of its objection to the Filing, the OUCC states as follows:

1. The changes proposed in Indiana Natural's Filing do not apply the updated revenue conversion factor to arrive at the correct reduction in total operating revenues. As a result of the reduction in federal income tax, Indiana Natural's total operating revenues need to be adjusted for the decrease in bad debt expense, IURC fee, utility receipts tax, state income tax and federal income tax that will result from the federal income tax change from 35% to 21%. Without the application of the updated revenue conversion factor using the new 21% corporate income tax rate, Indiana Natural's total operating revenues will continue to reflect a revenue conversion factor at the 35% corporate income tax rate it no longer has to pay.
2. Further, the OUCC contacted the consultant sponsoring Indiana Natural's Filing on April 13, 2018 requesting supporting calculations for the amounts contained in the filing. On April 18, 2018, Indiana Natural's consultant responded stating the requested information

would be provided on April 19, 2018, which is the same day the OUCC's objections are due to be filed. Additional time is needed to review the information provided by Indiana Natural.

WHEREFORE, the OUCC respectfully requests the Commission suspend approval of Indiana Natural's thirty-day filing made on March 26, 2018 pertaining to the calculation of its income tax expense based on the new 21% corporate income tax rate as a result of the Tax Cuts and Jobs Act of 2017.

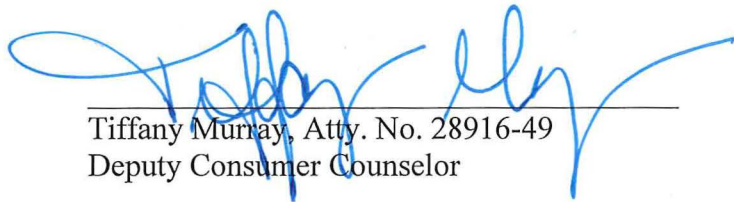
Respectfully submitted,



Tiffany Murray, Atty. No. 28916-49
Deputy Consumer Counselor

CERTIFICATE OF SERVICE

This is to certify that a copy of the foregoing **INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR's OBJECTION TO A THIRTY-DAY FILING BY INDIANA NATURAL GAS CORPORATION** has been served upon the following counsel of record in the captioned proceeding by depositing a copy of same in the United States mail, first class postage prepaid, on April 19, 2018.



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The undersigned hereby certifies that a copy of the foregoing has been served upon the following via electronic mail, this day April 19, 2018:

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