

STATE OF INDIANA

INDIANA UTILITY REGULATORY COMMISSION

IN RE THE INDIANA OFFICE OF)	
UTILITY CONSUMER COUNSELOR'S)	
OBJECTION TO THE THIRTY-DAY)	
FILING MADE BY AMERICAN)	CAUSE NO. 45032
SUBURBAN UTILITIES, INC. ON)	
MARCH 26, 2018 PURSUANT TO)	THIRTY DAY FILING # 50134
PURSUANT TO 170 I.A.C. 1-6-1(b))	

**INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR'S OBJECTION TO A
THIRTY-DAY FILING BY AMERICAN SUBURBAN UTILITIES, INC.**

Comes now the Indiana Office of Utility Consumer Counselor ("OUCC"), and hereby files its timely objection to the thirty-day filing ("Filing") made by American Suburban Utilities ("ASU") on March 26, 2018, designated by the Commission as filing #50134. In support of its objection to the Filing, the OUCC states as follows:

1. ASU elected the second contributions in aid of construction ("CIAC") cost option under 170 IAC 8.5-4-32, which states:
 - (2) For the main extension, the applicant shall be allowed to pay the cost of the main extension exclusive of the tax associated with the main extension, and the applicant shall receive refunds as provided in sections 36 through 37 of this rule.
2. While it is appropriate for ASU to select one of the CIAC cost options available to it in the Commission's administrative rules, ASU inappropriately updated its revenues to reflect the effect of the cost option it chose. The Commission's February 16, 2018 Order ("February 16 Order") in this Cause states that Respondents may only "include in its 30-day filing a request for Commission approval of a cost option set forth in 170 IAC 6-1.5-3.3 and 170 IAC 8.5-4.-32." The February 16 Order does not, however, contemplate an update to Respondent's revenues as a result.


3. ASU's incorrectly based its calculation of the impact of the new 21% corporate tax rate on its total revenues rather than revenues subject to increase. Such an error understates the impact of the corporate tax rate change.

4. The changes proposed in ASU'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, ASU'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, ASU'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.

5. The OUCC proposes that ASU recalculate and resubmit its filing with the correct calculation and treatment of CIAC, revenues subject to increase and gross up the tax difference.

WHEREFORE, the OUCC respectfully requests the Commission reject or suspend approval of ASU'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.

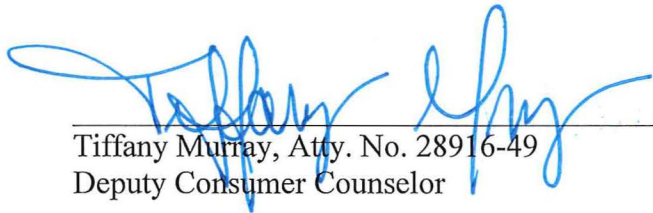
Respectfully submitted,



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 AMERICAN SUBURBAN UTILITIES, INC.*** 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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