

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 AQUA INDIANA,)
INC. – ABOITE WASTEWATER) THIRTY DAY FILING # 50145
ON MARCH 26, 2018)
PURSUANT TO 170 I.A.C. 1-6-1(b))

**INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR'S OBJECTION TO A
THIRTY-DAY FILING BY AQUA INDIANA, INC. – ABOITE WASTEWATER**

Comes now the Indiana Office of Utility Consumer Counselor ("OUCC"), and hereby files its timely objection to the thirty-day filing ("Filing") made by Aqua Indiana, Inc. – Aboite Wastewater ("Aboite") on March 26, 2018, designated by the Commission as filing #50145. In support of its objection to the Filing, the OUCC states as follows:

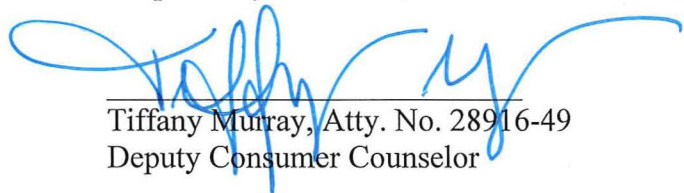
1. Aboite's calculation of its adjustment due to the new 21% corporate income tax rate incorrectly excludes net income from its contract with the City of Fort Wayne ("Ft. Wayne"). In Cause No. 44752, Aboite's approved revenue requirement was reduced or "capped" to exclude the costs of the plant expansion to serve Ft. Wayne not covered by the contract revenues received from Ft. Wayne (\$67,416). *See* Cause No. 44752, Final Order, p. 23. Income taxes related to Ft. Wayne revenues were not included in the calculation of total costs related to the plant expansion and, as a result, were included in rates charged to all other customers. Because the taxes on all of the Ft. Wayne revenues were included in rates charged to all other customers, the calculation of the tax reduction should include all Ft. Wayne revenues.
2. Aboite's Filing states that "it intends to treat the federal income tax associated with a main extension incurred by its investment in plant, booking 100% of it as a deferred tax

asset.” While the OUCC does not object to Aboite’s selection of the cost option pursuant to 170 IAC 8.5-4-32(a)(2), OUCC disagrees with Aboite’s proposed treatment of this option, as the proper treatment of these costs is to debit CIAC (Acct. 271).

3. The OUCC proposes Aboite recalculate and resubmit its Filing with the correct revenues, to include all revenues Aboite receives from Ft. Wayne.

WHEREFORE, the OUCC respectfully requests the Commission reject or suspend approval of Aboite’s 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.

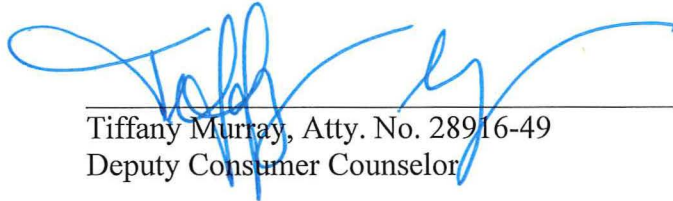
Respectfully submitted,



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 AQUA INDIANA, INC. – ABOITE WASTEWATER** 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.



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

INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR
115 West Washington Street
Suite 1500 South
Indianapolis, IN 46204
infomgt@oucc.in.gov
317/232-2494 – Phone
317/232-5923 – Facsimile

CERTIFICATE OF SERVICE

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

BLUFF BASIN UTILITY CO. LLC

Charles E. Herriman
122 E. Fourth Street
Marion, IN 46952
Email: cherriman@shshlaw.com

WABASH VALLEY

Randolph G. Holt
PARR RICHEY
% Wabash Valley Power Association, Inc.
722 North High School Road
PO Box 24700
Indianapolis, IN 46224
Email: R_holt@wvpa.com

Jeremy L. Fetty
Liane K. Steffes

PARR RICHEY
251 N. Illinois Street, Suite 1800
Indianapolis, IN 46204
Email: jfetty@parrlaw.com
lsteffes@parrlaw.com

HOOSIER ENERGY

Christopher M. Goffinet
HUBER GOFFINET & HAGEDORN
727 Main Street
Tell City, Indiana 47586
Email: cgoffinet@hepn.com

Mike Mooney
Manager, Corporate Planning
HOOSIER ENERGY RURAL ELECTRIC COOPERATIVE, INC.
PO Box 908
Bloomington, IN 47402-0908
Email: mmooney@hepn.com

AQUA INDIANA, INC.

Mark Alson
Steven W. Krohne
ICE MILLER LLP
One American Square, Suite 2900
Indianapolis, IN 46282
Email: Mark.olson@icemiller.com
Steven.krohne@icemiller.com

CAC

Jennifer A. Washburn
Margo Tucker
CITIZENS ACTION COALITION
1915 West 18th Street, Suite C
Indianapolis, IN 46202
Email: jwashburn@citact.org
mtucker@citact.org

NIPSCO;

INDIANA AMERICAN WATER COMPANY, INC.;
AMERICAN SUBURBAN UTILITIES;
HOWARD COUNTY UTILITIES, INC.
COMMUNITY UTILITIES OF INDIANA
HOWARD COUNTY UTILITIES

Nicholas K. Kile
Hillary J. Close
Lauren M. Box
BARNES & THORNBURG LLP
11 South Meridian Street
Indianapolis, IN 46204
Email: Nicholas.kile@btlaw.com
Hillary.close@btlaw.com
Lauren.box@btlaw.com

MIDWEST NATURAL GAS CORPORATION; INDIANA UTILITIES CORPORATION; SOUTH EASTERN INDIANA NATURAL GAS COMPANY, INC.; FOUNTAINTOWN GAS COMPANY, INC.; COMMUNITY NATURAL GAS COMPANY, INC.; BOONVILLE NATURAL GAS CORPORATION; INDIANA NATURAL GAS CORPORATION; AND SWITZERLAND COUNTY NATURAL GAS COMPANY, INC., LMH UTILITIES CORP.

L. Parvin Price

Barnes & Thornburg LLP

11 South Meridian Street

Indianapolis, IN 46204

Email: Parvin.Price@btlaw.com

I&M

COMMUNITY UTILITIES OF INDIANA, INC.

Jeffrey M. Peabody

BARNES & THORNBURG LLP

11 South Meridian Street

Indianapolis, IN 46204

Email: jpeabody@btlaw.com

NUCOR STEEL-INDIANA

Anne E. Becker

LEWIS & KAPPES, P.C.

One American Square, Suite 2500

Indianapolis, IN 46282

Email: abecker@lewis-kappes.com

Courtesy copy, via electronic mail, to:

VECTREN

P. Jason Stephenson

VECTREN CORPORATION

One Vectren Square

211 N.W. Riverside Drive

Evansville, IN 47708

Email: jstephenson@vectren.com

NIPSCO

Claudia J. Earls

NiSOURCE CORPORATE SERVICES – LEGAL

150 W. Market Street, Suite 600

Indianapolis, IN 46204

Email: cjearls@nisource.com

DUKE

Kelley A. Karn

Melanie D. Price

DUKE ENERGY BUSINESS SERVICES LLC

1000 East Main Street

Plainfield, IN 46168

Email: Kelley.karn@duke-energy.com

Melanie.price@duke-energy.com

IPL

Teresa Morton Nyhart

BARNES & THORNBURG LLP

11 South Meridian Street

Indianapolis, IN 46204

Email: tnyhart@btlaw.com

HAMILTON SOUTHEASTERN UTILITIES, INC.

Randolph L. Seger

Michael T. Griffiths

BINGHAM GREENEBAUM DOLL LLP

2700 Market Tower

10 West Market Street

Indianapolis, IN 46204

Email: rseger@bgdlegal.com

mgriffiths@bgdlegal.com

**OHIO VALLEY GAS CORPORATION
OHIO VALLEY GAS, INC. SYCAMORE
GAS COMPANY INC.**

Clayton C. Miller

STOLL KEENON OGDEN LLC

201 N. Illinois Street, Suite 1225

Indianapolis, IN 46204

Email: Clayton.miller@skofirm.com

INDIANA INDUSTRIAL GROUP

Todd Richardson
Aaron A. Schmoll
Joseph P. Rompala
LEWIS & KAPPES, P.C.
One American Square, Suite 2500
Indianapolis, Indiana 46282-0003
Email: TRichardson@lewis-kappes.com
ASchmoll@lewis-kappes.com
JRompala@lewis-kappes.com

DOE CREK SEWER UTILITY INC.,
APPLE VALLEY UTILITIES INC., JLB
DEVELOPMENT, INC.

Thomas Astbury
5940 W. Raymond
Indianapolis, IN 46241
Email: tastbury@astburygroup.com

PIONEER WATER LLC

9601 Pioneer Trail
Leo, IN 46765
Email: pioneerofleo@yahoo.com

WASTEWATER ONE LLC-RIVERS EDGE
UTILITY

1829 E. Spring Street, Suite 106
New Albany, IN 47150
Email: steve@ausllc.com

CITIZENS ENERGY

Jennett Hill
CITIZENS ENERGY GROUP
2020 North Meridian Street
Indianapolis, IN 46202
Email: jhill@citizensenergygroup.com

PLEASANTVIEW UTILITIES INC.

Matthew Sherck, President
Pleasantview Utilities, Inc.
3812 W Galaxy Drive,
Connersville, IN 47331
Email: msherck@co.fayette.in.us

HEARTLAND GAS PIPELINE

Michael E. Allen
Suzanne R. Gaidoo
2020 N. Meridian Street
Indianapolis, IN 46202 Indianapolis
Email: mallen@citizensenergygroup.com
sgaidoo@citizensenergygroup.com

WEBSTER DEVELOPMENT LLC.

James Larry Webster
Email: jacksonstation83@yahoo.com

KINGSBURY UTILITIES CORP.

Jeffrey L. Johnson
P.O. Box 254
Kingsbury, IN 46345
E-Mail: jjohnson@kucwater.net