

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:

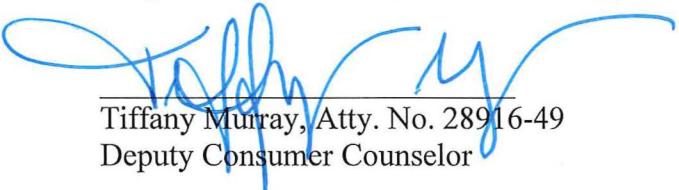
1. Aboite’s calculation of its adjustment due to the new 21% corporate income tax rate incorrectly excludes net income from its contract with the City of Fort Wayne (“Ft. Wayne”). In Cause No. 44752, Aboite’s approved revenue requirement was reduced or “capped” to exclude the costs of the plant expansion 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.

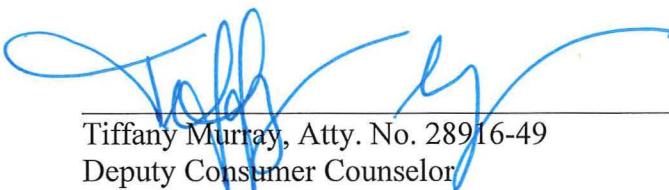
Respectfully submitted,



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.



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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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