

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. - LAKE COUNTY WATER)
ON MARCH 26, 2018 PURSUANT TO)
170 I.A.C 1-6-1(b)) THIRTY DAY FILING # 50147

**INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR'S OBJECTION TO A
THIRTY-DAY FILING BY AQUA INDIANA INC. - LAKE COUNTY WATER**

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, - Lake County Water ("Lake County Water") on March 26, 2018, designated by the Commission as filing #50147. In support of its objection to the Filing, the OUCC states as follows:

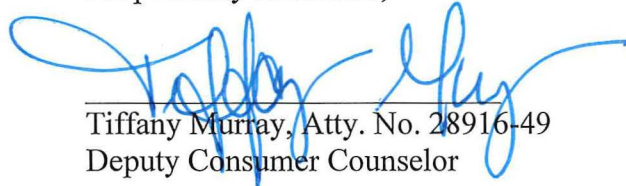
1. Lake County Water's Filing states that "it intends to treat the federal income tax associated with a main extension incurred by its investment in plant, booking 100% of it as a deferred tax asset." While the OUCC does not object to Lake County Water's selection of the cost option pursuant to 170 IAC 8.5-4-32(a)(2), OUCC disagrees with Lake County Water's proposed treatment of this option, as the proper treatment of these costs is to debit CIAC (Acct. 271).
2. Lake County Water's calculation of its adjustment due to the new 21% corporate income tax rate is incorrectly based upon total operating revenues (calculated decrease of 4.70%) rather than revenues subject to increase (calculated decrease of 4.73%). While this difference is immaterial, the OUCC notes its objection to this methodology.
3. There is an error in Lake County Water's updated monthly charge for a $\frac{3}{4}$ " positive displacement meter. Lake County Water's tariff reflects a charge of \$17.40 but the charge

should actually be \$17.04 based on the percent decrease shown in the calculation of the charge in the Filing. All other affected tariff rates appear to be calculated correctly.

4. The OUCC proposes Lake County Water resubmit its Filing with a revised tariff to reflect the accurate positive displacement meter charge.

WHEREFORE, the OUCC respectfully requests the Commission reject or suspend approval of Lake County Water'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.

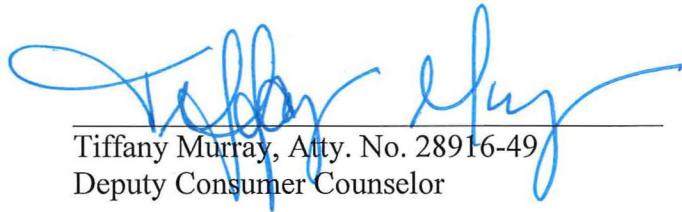
Respectfully submitted,



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. – LAKE COUNTY WATER** 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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