



March 26, 2018

Via Electronic Filing

Ms. Mary Becerra
Secretary of the Commission
Indiana Utility Regulatory Commission
101 West Washington Street
Suite 1500 East
Indianapolis, Indiana 46204

***RE: Aqua Indiana, Inc.'s 30-Day Filing Pursuant to 170 IAC 1-6-1 et seq.
Cause No. 45032
Aboite Wastewater Division***

Dear Ms. Becerra:

Pursuant to and necessitated by the Indiana Utility Regulatory Commission's (the "Commission") February 16, 2018 Order in Cause No. 45032, Aqua Indiana, Inc. ("Aqua Indiana" or the "Company") hereby submits for Commission approval proposed revised tariff sheets ("Proposed Tariff Sheets") reflecting the tax rate applicable to Aqua Indiana's Aboite Wastewater Division as a result of the Tax Cuts and Jobs Act of 2017 (the "Act"). As set forth in the Commission's February 16, 2018 Order, pursuant to 170 IAC 1-6-3(8), this submission is being made in accordance with 170 IAC 1-6, the Commission's Thirty-Day Administrative Filing Procedures and Guidelines Rule.

The purpose of Aqua Indiana's filing is to request Commission approval and authorization to apply the schedule of rates and charges set forth on the Proposed Tariff Sheets attached hereto as Exhibit 1 to its Aboite Wastewater Division.

Also pursuant the Commission's February 16, 2018 Order in Cause No. 45032, Aqua Indiana's Aboite Wastewater Division requests Commission approval the cost option set forth in 170 IAC 8.5-4-32(a)(2). Aqua Indiana intends to treat the federal income tax associated with a main extension incurred by it as investment in plant, booking 100% of it as a deferred tax asset.

In support of this filing, Aqua Indiana is submitting Exhibit 1 referenced above, as well as a redline of the Proposed Tariff Sheets reflecting the requested revisions, which is attached hereto as Exhibit 2. Work papers supporting the filing are attached hereto as Exhibit 3. A verified statement by Aqua Indiana affirming that customers have been notified as required by 170 IAC 1-6-5(a)(5), stating in detail the means used for notification, and copies of any written means of communication are attached hereto as Exhibit 4. By copy of this letter, the Indiana Office of Utility Consumer Counselor is being provided with a copy of this filing.



In accordance with 170 IAC 1-6-5(a)(2), contact information for the utility regarding this filing is as follows:

Bobby D. Estep
Controller
Aqua Indiana, Inc.
14421 Illinois Road
Fort Wayne, Indiana 46814
(260) 625-4700
BDEstep@aquaamerica.com

Mark R. Alson (Atty No. 27724-64)
Ice Miller LLP
One American Square, Suite 2900
Indianapolis, Indiana 46282
(317) 236-2263
mark.alson@icemiller.com

Please let me know if the Commission Staff has any questions or concerns about this submission.

Sincerely,

A handwritten signature in blue ink that reads "Bobby D. Estep".

Bobby D. Estep
Controller
Aqua Indiana, Inc.

Encl.

cc: (w/ encl. – via email transmission)
Daniel M. LeVay, Office of Utility Consumer Counselor
dlevay@oucc.in.gov, infomgt@oucc.in.gov

Exhibit 1

SCHEDULE OF SEWER RATES AND CHARGES - S-4

Applicability: Applicable to current and future customers receiving water utility service from system operated by the Aboite Wastewater Division of Aqua Indiana, Inc. and previously operated by Utility Center, Inc. in Allen County, Huntington County and Whitley County, Indiana.

A. GENERAL METERED RATE

For use of and service rendered by the sewer utility system of the Company, the sewer consumption in gallons shall be based on the metered use of water supplied at the customer's premise.

Metered Rate Per Water Meter per Month

Service Charge per Month – All Meter Sizes \$ 30.85

Volumetric Charge per Thousand Gallons per Month – All Meter Sizes \$ 4.91

B. UNMETERED RATE

Residential customers not having a water meter to determine actual consumption for the billing month shall be billed on a flat, unmetered, uniform rate. Non-residential customers or customers with service lines estimated to be larger than a 5/8-inch equivalent service line and not having a water meter to determine actual consumption for the billing month shall be billed on flat, uniform rate based on a meter equivalent basis or equivalent establishment defined by the Company.

Unmetered Rate per Month

Unmetered Residential Rate \$ 60.33

Unmetered Non-Residential Rate	Customer Specific based upon equivalent flow of single family residence.
--------------------------------	--

C. SYSTEM DEVELOPMENT CHARGE

System Development Charge	\$1,300.00 per equivalent dwelling unit
---------------------------	---

A system development charge will be billed for each new connection to the system. One-half of the system development charge is to be paid upon request for service and one-half to be paid upon connection of service.

D. INSPECTION FEE

The hourly charge for utility personnel to inspect sewer lines installed by an outside contractor shall be \$32.00 during regular business hours from 7:30 a.m. to 4:30 p.m. weekdays. The charge for inspection after regular business hours and on weekends shall be a two-hour minimum charge of \$85.00 and an hourly charge of \$40.00 for each additional hour. This fee will be charged to the party requesting the inspection.

E. LATE PAYMENT CHARGE

The Company will collect a late payment charge in the amount of ten percent (10%) of the first three (3) dollars of a delinquent amount and three percent (3%) of the delinquent amount in excess of three (3) dollars.

F. RECONNECTION CHARGE

When service is turned off for non-payment of bill, or for any reason beyond the control of the utility; and a re-establishment of service is required by any one customer, a charge will be made by the utility to cover the cost of discontinuance and re-establishment of service. The customer shall pay the charge, together with any arrears due the utility, before service is re-established. The amount of this charge shall be \$35.00 for customers receiving service under the General Metered Rate. For customers receiving service under the Unmetered Rate, the amount of this charge shall be \$800.00 where the Company physically disconnected a customer with the installation of a shut-off valve. In those situations where the Company can re-establish service to a customer with the use of a valve previously installed at the customer's location, the charge shall be \$35.00.

G. RETURNED CHECK CHARGE

Each customer who causes a check to be returned by their financial institution due to their account not having sufficient funds to allow such check to be processed, shall be charged \$34.00 to cover the cost incurred by the utility having to re-process the original transaction.

H. DEPOSITS

The utility may require a reasonable deposit from a customer to secure payment of charges for services if the utility determines that the customer or applicant does not meet the criteria for creditworthiness set forth in the Rules and Regulations of the Commission. The standard deposit for service shall be \$50. However, such deposit, if required, shall not exceed an amount equal to 1/6 of the expected annual billings for the customer at the address at which service is rendered. Interest on and refund of such deposits shall be in accordance with the Company's rules and regulations.

I. SERVICE CHARGE

When service is requested by a customer to perform a repair on their property for any reason beyond the control of the utility, a service charge of \$32.00 per hour during regular business hours of 7:30 a.m. to 4:30 p.m. weekdays, will be made and added to the customer's regular monthly billing and made a part thereof, subject to the rules and regulations pertaining to such billings. If the service call is made after regular business hours, the customer shall be charged a two hour minimum charge of \$87.00 and \$40.00 for each additional hour of service. These charges will be assessed in the same manner as listed above.

J. ESTABLISHMENT OF SERVICE FEE

Any new sewer customer requesting service to which the General Metered Rate will apply at a premise not previously connected shall be charged a fee of \$26.00 to cover the administrative cost to initiate service for the residence or business. For customers requesting service to which the Unmetered Rate will apply at a premise not previously connected shall be charged a fee of \$16.00. This one-time service fee will be charged to the customer's regular monthly billing.

Exhibit 2

SCHEDULE OF SEWER RATES AND CHARGES - S-4

Applicability: Applicable to current and future customers receiving water utility service from system operated by the Aboite Wastewater Division of Aqua Indiana, Inc. and previously operated by Utility Center, Inc. in Allen County, Huntington County and Whitley County, Indiana.

A. GENERAL METERED RATE

For use of and service rendered by the sewer utility system of the Company, the sewer consumption in gallons shall be based on the metered use of water supplied at the customer's premise.

Metered Rate Per Water Meter per Month

Service Charge per Month – All Meter Sizes	\$ 32.65 <u>30.85</u>
Volumetric Charge per Thousand Gallons per Month – All Meter Sizes	\$ 5.20 <u>4.91</u>

B. UNMETERED RATE

Residential customers not having a water meter to determine actual consumption for the billing month shall be billed on a flat, unmetered, uniform rate. Non-residential customers or customers with service lines estimated to be larger than a 5/8-inch equivalent service line and not having a water meter to determine actual consumption for the billing month shall be billed on flat, uniform rate based on a meter equivalent basis or equivalent establishment defined by the Company.

Unmetered Rate per Month

Unmetered Residential Rate	\$ 63.85 <u>60.33</u>
Unmetered Non-Residential Rate	Customer Specific based upon equivalent flow of single family residence.

C. SYSTEM DEVELOPMENT CHARGE

System Development Charge

\$1,300.00 per equivalent
dwelling unit

A system development charge will be billed for each new connection to the system. One-half of the system development charge is to be paid upon request for service and one-half to be paid upon connection of service.

D. INSPECTION FEE

The hourly charge for utility personnel to inspect sewer lines installed by an outside contractor shall be \$32.00 during regular business hours from 7:30 a.m. to 4:30 p.m. weekdays. The charge for inspection after regular business hours and on weekends shall be a two-hour minimum charge of \$85.00 and an hourly charge of \$40.00 for each additional hour. This fee will be charged to the party requesting the inspection.

E. LATE PAYMENT CHARGE

The Company will collect a late payment charge in the amount of ten percent (10%) of the first three (3) dollars of a delinquent amount and three percent (3%) of the delinquent amount in excess of three (3) dollars.

F. RECONNECTION CHARGE

When service is turned off for non-payment of bill, or for any reason beyond the control of the utility, and a re-establishment of service is required by any one customer, a charge will be made by the utility to cover the cost of discontinuance and re-establishment of service. The customer shall pay the charge, together with any arrears due the utility, before service is re-established. The amount of this charge shall be \$35.00 for customers receiving service under the General Metered Rate. For customers receiving service under the Unmetered Rate, the amount of this charge shall be \$800.00 where the Company physically disconnected a customer with the installation of a shut-off valve. In those situations where the Company can re-establish service to a customer with the use of a valve previously installed at the customer's location, the charge shall be \$35.00.

G. RETURNED CHECK CHARGE

Each customer who causes a check to be returned by their financial institution due to their account not having sufficient funds to allow such check to be processed, shall be charged \$34.00 to cover the cost incurred by the utility having to re-process the original transaction.

H. DEPOSITS

The utility may require a reasonable deposit from a customer to secure payment of charges for services if the utility determines that the customer or applicant does not meet the criteria for creditworthiness set forth in the Rules and Regulations of the Commission. The standard deposit for service shall be \$50. However, such deposit, if required, shall not exceed an amount equal to 1/6 of the expected annual billings for the customer at the address at which service is rendered. Interest on and refund of such deposits shall be in accordance with the Company's rules and regulations.

I. SERVICE CHARGE

When service is requested by a customer to perform a repair on their property for any reason beyond the control of the utility, a service charge of \$32.00 per hour during regular business hours of 7:30 a.m. to 4:30 p.m. weekdays, will be made and added to the customer's regular monthly billing and made a part thereof, subject to the rules and regulations pertaining to such billings. If the service call is made after regular business hours, the customer shall be charged a two hour minimum charge of \$87.00 and \$40.00 for each additional hour of service. These charges will be assessed in the same manner as listed above.

J. ESTABLISHMENT OF SERVICE FEE

Any new sewer customer requesting service to which the General Metered Rate will apply at a premise not previously connected shall be charged a fee of \$26.00 to cover the administrative cost to initiate service for the residence or business. For customers requesting service to which the Unmetered Rate will apply at a premise not previously connected shall be charged a fee of \$16.00. This one-time service fee will be charged to the customer's regular monthly billing.

Exhibit 3

Aqua Indiana - Aboite Wastewater Division
Cause 45032
Tax Cuts & Jobs Act 2017
Rate Reduction

1) Operating Revenues		11,469,857
2) Operating and Maintenance Expense		3,758,114
3) Depreciation Expense		1,880,510
4) Amortization Expense		76,973
5) Taxes Other Than income Tax Exp		832,366
6) State Income tax expense		247,012
7) Total above the line deductions		6,794,975
8) Balance		4,674,882
9) Interest Expense		1,177,266
10) Taxable Income		3,497,616
11) Less: Taxable Income - Fort Wayne		(651,029)
12) Net Taxable Income		2,846,587
13) FIT at previous rate	35%	996,305
14) FIT at current rate	21%	597,783
15) Total reduction in FIT		398,522
16) Revenue Conversion		1.37469474
17) Revenue Impact		547,846
18) Percentage decrease		4.78%
Net Operating Income allowed in Cause 44752		<u>3,427,121</u>

Calculated Net Operating Income:	
Line 10 above	3,497,616
Add Line 9 above	1,177,266
Less Fed Income (per order)	<u>(1,247,761)</u>
Calculated Net Operating Income	<u>3,427,121</u>

Aqua Indiana - Aboite Wastewater Division
Cause 45032
Tax Cuts & Jobs Act 2017
Rate Reduction

CAUSE NUMBER 45032

Gross Revenue Conversion Factor

		<u>At Previous FIT Rate</u>	<u>At Current FIT Rate</u>
1	Gross revenue Change	100.00000000%	100.00000000%
2	Less: Bad Debt Rate	0.17070000%	0.17070000%
3	Sub-total	99.8293000%	99.8293000%
4	Less: IURC Fee	0.116999540%	0.116999540%
5	Income Before State Income taxes	99.71230046%	99.71230046%
6	Less: State Income Tax (6.25% of Line	6.23201900%	6.23201900%
7	Utility Receipts Tax (1.4% of Line	1.39761000%	1.40000000%
8	Income before Federal income Taxes	92.08267146%	92.08028146%
9	Less: Federal income Tax (35% of Line	32.22893500%	19.33685900%
10	Change in Operating Income	59.85373646%	72.74342246%
11	Gross Revenue Conversion Factor	167.07394700%	137.46947400%

Aqua Indiana - Aboite Wastewater Division

Cause 45032

Tax Cuts & Jobs Act 2017

Rate Reduction

Taxable Income related to Water Pollution Treatment Contract with City of Fort Wayne

City of Fort Wayne

Operating Revnues	1,505,625
Operating and Maintenance Expense	188,553
Depreciation Expense	225,018
Amortization Expense	-
Taxes Other Than income Tax Exp	165,960
Total above the line deductions	579,531
State Income tax expense	43,402
Balance	882,692
Interest Expense	231,663
Taxable Income	651,029

AQUA INDIANA, INC.
ABOITE WASTEWATER DIVISION
CAUSE NUMBER 44752

Midwest Wastewater Treatment Plant Expansion

- 1 Estimated Cost of Midwest WWTP Expansion
- 2 Less: Fort Wayne Contribution
- 3 Phase I Depreciation
- 4 Net Investment
- 5 Times: Pre-Tax Rate of Return
- 6 Increase in Revenue Requirement due to Return on Pla
- 7
- 8 **Incremental Operating Expenses**
- 9 Depreciation Expense (2.0% Phase I; 2.25% Phase II)
- 10 Additional Operating Expenses
- 11 Sludge Hauling
- 12 Purchased Power
- 13 Chemicals
- 14 Lab Testing
- 15 Property Taxes
- 16 Total Incremental Operating Expenses
- 17
- 18 Return on Plant
- 19 Incremental Operating Expenses
- 20 Additional Costs of Plant Expansion
- 21 Less: Estimated Fort Wayne Revenues
- 22 Excess Costs of Midwest Plant Expansion
- 23 Less: Cap/Voluntary Reduction
- 24 Net Impact to Existing Customers

Phase I					Phase II				
	Per Petitioner	Per OUCC	Per Settlement	Settlement More (Less)		Per Petitioner	Per OUCC	Per Settlement	Settlement More (Less)
1 Estimated Cost of Midwest WWTP Expansion	\$ 9,741,000	\$ 9,741,000	\$ 9,741,000	\$ -		\$ 9,741,000	\$ 9,741,000	\$ 9,741,000	\$ -
2 Less: Fort Wayne Contribution	341,000	341,000	341,000	-		341,000	341,000	341,000	-
3 Phase I Depreciation	194,820	-	-	(194,820)		194,820	-	-	(194,820)
4 Net Investment	9,205,180	9,400,000	9,400,000	(194,820)		9,205,180	9,400,000	(194,820)	
5 Times: Pre-Tax Rate of Return	11.186711%	9.804331%	10.569257%	-0.6175%		11.186711%	10.569257%	-0.6175%	
6 Increase in Revenue Requirement due to Return on Pla	<u>\$ 1,029,757</u>	<u>\$ 921,607</u>	<u>\$ 993,510</u>	<u>\$ (36,247)</u>		<u>\$ 1,029,757</u>	<u>\$ 993,510</u>	<u>\$ (36,247)</u>	
7									
8 <u>Incremental Operating Expenses</u>									
9 Depreciation Expense (2.0% Phase I; 2.25% Phase II)	\$ 194,820	\$ 235,000	\$ 194,820	\$ -		\$ 243,525	\$ 225,018	\$ (18,507)	
10 Additional Operating Expenses									
11 Sludge Hauling	60,099	60,099	60,099	-		60,099	60,099	-	
12 Purchased Power	89,916	89,916	89,916	-		89,916	89,916	-	
13 Chemicals	26,602	26,602	26,602	-		26,602	26,602	-	
14 Lab Testing	11,936	11,936	11,936	-		11,936	11,936	-	
15 Property Taxes	174,656	165,960	165,960	(8,696)		174,656	165,960	(8,696)	
16 Total Incremental Operating Expenses	<u>\$ 558,029</u>	<u>\$ 589,513</u>	<u>\$ 549,333</u>	<u>\$ (8,696)</u>		<u>\$ 606,734</u>	<u>\$ 579,531</u>	<u>\$ (27,203)</u>	
17									
18 Return on Plant	\$ 1,029,757	\$ 921,607	\$ 993,510	\$ (36,247)		\$ 1,029,757	\$ 993,510	\$ (36,247)	
19 Incremental Operating Expenses	558,029	589,513	549,333	(8,696)		606,734	579,531	(27,203)	
20 Additional Costs of Plant Expansion	1,587,786	1,511,120	1,542,843	(44,943)		1,636,491	1,573,041	(63,450)	
21 Less: Estimated Fort Wayne Revenues	1,505,625	1,505,625	1,505,625	-		1,505,625	1,505,625	-	
22 Excess Costs of Midwest Plant Expansion	82,161	5,495	37,218	(44,943)		130,866	67,416	(63,450)	
23 Less: Cap/Voluntary Reduction	(407,164)	(5,495)	(37,218)	369,946		(407,164)	(67,416)	339,748	
24 Net Impact to Existing Customers	<u>\$ (325,003)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 325,003</u>		<u>\$ (276,298)</u>	<u>\$ -</u>	<u>\$ 276,298</u>	

AQUA INDIANA, INC.
ABOITE WASTEWATER DIVISION

	Per Settlement	Tariffs Decreased at	Revenue Reduction	Exhibit 3 Calculated Reduction
1 Operating Revenues		94.48862%		
2 Wastewater Operating Revenues				
3 Unmetered Wastewater Revenues	\$ 751,442	\$ 710,379	\$ 41,063	5.46%
4 Metered Wastewater Revenues	9,156,123	8,651,495	\$ 504,628	5.51%
5 Penalties	39,107	36,952	\$ 2,155	5.51%
6 Revenues Subject To Increase	9,946,672	9,398,826	547,846	
7				
8 Wholesales Treatment Revenues	1,505,625	1,505,625	\$ -	0.00%
9 Other Operating Revenues	17,560	17,560	\$ -	
10 Total Operating Revenues	11,469,857	10,922,011	547,846	\$ 547,846
11				4.78%

AQUA INDIANA, INC.
ABOITE WASTEWATER DIVISION
CAUSE NUMBER 44752

Impact to Customers

Class/Size	Billing Determinants										Metered Service					Settlement				
	Number of Bills			Consumption						Adjusted Test Year				Settlement						
	TY	TY Growth	Post TY Growth	Total	TY	TY Growth	Post TY Growth	Total	Average Consumption Per Bill	BFC	Volumetric	Total	Average Bill	BFC	Volumetric	Total	Average Bill	% Increase		
Commercial																				
5/8"	1,314	21	25	1,360	4,637	74	132	4,843	3,561	36,679	19,378	56,057	41.22	41,957	23,796	65,752	48.35	17.30%		
3/4"	620	10	12	642	4,568	74	130	4,772	7,433	17,315	19,094	36,409	56.71	19,806	23,447	43,253	67.37	18.79%		
1"	845	13	16	874	11,220	173	320	11,713	13,402	23,572	46,866	70,438	80.59	26,963	57,551	84,514	96.70	19.99%		
1.5"	648	10	12	670	12,037	186	343	12,566	18,755	18,070	50,279	68,349	102.01	20,670	61,742	82,412	123.00	20.57%		
2"	667	11	13	691	34,869	575	994	36,438	52,732	18,636	145,796	164,432	237.96	21,318	179,035	200,352	289.95	21.85%		
3"	216	3	4	223	21,882	304	624	22,810	102,287	6,014	91,267	97,281	436.24	6,880	112,075	118,955	533.43	22.28%		
4"	84	1	2	87	15,512	135	442	16,089	184,931	2,346	64,375	66,721	766.91	2,684	79,052	81,736	939.49	22.50%		
6"	48	1	-	49	53,109	967	-	54,076	1,103,592	1,322	216,369	217,691	4,442.67	1,512	265,697	267,209	5,453.25	22.75%		
Com Total	4,442	70	84	4,596	157,834	2,487	2,985	163,307	35,532	123,954	655,424	777,378	169.14	141,789	802,394	944,183	205.44	21.46%		
Pub Authority																				
5/8"	24	-	-	24	79	-	-	79	3,292	647	316	963	40.13	740	388	1,129	47.02	17.18%		
3/4"	120	3	-	123	749	27	-	776	6,309	3,317	3,105	6,422	52.21	3,795	3813	7,607	61.85	18.46%		
1"	96	2	-	98	626	22	-	648	6,612	2,643	2,593	5,236	53.43	3,023	3184	6,207	63.34	18.55%		
1.5"	153	3	-	156	1,734	61	-	1,795	11,506	4,207	7,182	11,389	73.01	4,813	8820	13,632	87.39	19.70%		
2"	183	3	-	186	3,014	107	-	3,121	16,780	5,016	12,488	17,504	94.11	5,738	15335	21,073	113.30	20.39%		
3"	84	1	-	85	8,469	101	-	8,570	100,824	2,292	34,290	36,582	430.38	2,622	42,108	44,730	526.24	22.27%		
4"	83	1	-	84	11,246	135	-	11,381	135,488	2,265	45,538	47,803	569.08	2,591	55920	58,511	696.56	22.40%		
Pub Total	743	13	-	756	25,917	453	-	26,370	34,881	20,387	105,512	125,899	166.53	23,323	129,567	152,890	202.23	21.44%		
Residential																				
5/8"	65,868	274	1,163	67,305	255,945	1,137	4,736	261,818	3,890	1,815,216	1,047,586	2,862,802	42.53	2,076,395	128,6419	3,362,814	49.96	17.46%		
3/4"	69,255	287	1,223	70,765	271,048	1,196	5,016	277,260	3,918	1,908,532	1,109,373	3,017,905	42.65	2,183,138	136,2292	3,545,430	50.10	17.48%		
1"	4,362	18	76	4,456	24,503	101	453	25,057	5,623	120,178	100,258	220,436	49.47	137,470	123,115	260,585	58.48	18.21%		
1.5"	327	1	5	333	17,613	54	325	17,992	54,030	8,981	71,990	80,971	243.16	10,273	88402	98,675	296.32	21.86%		
2"	259	1	5	265	26,236	101	485	26,822	101,215	7,147	107,320	114,467	431.95	8,175	131,787	139,963	528.16	22.27%		
3"	12	-	-	12	3,533	-	-	3,533	294,417	324	14,136	14,460	1,205.00	370	17,359	17,729	1,477.44	22.61%		
4"	48	-	-	48	5,628	-	-	5,628	117,250	1,295	22,519	23,814	496.13	1,481	27,653	29,133	606.95	22.34%		
6"	48	-	-	48	20,070	-	-	20,070	418,125	1,295	80,504	81,599	1,699.98	1,481	98,612	100,093	2,085.27	22.66%		
Res Total	140,179	581	2,472	143,232	624,576	2,589	11,016	638,180	4,456	3,862,968	2,553,486	6,416,454	44.80	4,418,784	3,135,639	7,554,423	52.74	17.73%		
Total Metered	145,364	664	2,556	148,584	808,327	5,529	14,001	827,857	5,572	4,007,309	3,312,422	7,319,731	49.26	4,583,896	4,067,599	8,651,495	58.23	18.20%		

AQUA INDIANA, INC.
ABOITE WASTEWATER DIVISION
CAUSE NUMBER 44752

Impact to Customers

Unmetered Service																
Class/Type	Billing Determinants - # of Bills				Equivalent EDU's				Adjusted Test Year	Settlement						
	TY	TY Growth	PTY Growth	(A) Total	(B) Test Year		(B) Equivalen			(D) x (A)	Total	Average Bill	Total	Average Bill	Average % Increase	
					Rate per EDU	Test Year Rate	Factor	Equivalent EDUS					Total	Average Bill	Average % Increase	
Commercial																
FR.c	262	26	-	288	\$ 59.21	\$ 59.21	1.00000	288.00			17,052	\$ 59.21		17,375	60.33	1.89%
FR.c.11124305	10	2	-	12	\$ 59.21	\$ 194.66	3.28762	39.45			2,336	\$ 194.67		2,380	198.33	1.88%
FR.c.MP	24	-	-	24	\$ 59.21	\$ 213.02	3.59770	86.34			5,112	\$ 213.00		5,209	217.04	1.90%
FR.c.RN	12	-	-	12	\$ 59.21	\$1,467.40	24.78298	297.40			17,609	\$1,467.42		17,942	####	1.89%
Com Total	308	28	-	336				711.19			42,109	\$ 125.32		42,906	127.70	1.89%
Pub Authority																
FR.p.1122743	10	2	-	12	\$ 59.21	\$ 106.12	1.79227	21.51			1,274	\$ 106.17		1,298	108.17	1.88%
Pub Total	10	2	-	12				21.51			1,274	\$ 106.17		1,298	108.17	1.88%
Residential																
FR.r	10,653	99	192	10,944	\$ 59.21	\$ 59.21	1.00000	10944.00			647,994	\$ 59.21		660,252	60.33	1.89%
FR.r.H	24	-	-	24	\$ 59.21	\$ 242.23	4.09103	98.18			5,813	\$ 242.21		5,923	246.79	1.89%
Res Total	10,677	99	192	10,968				11,042.18			653,807	\$ 59.61		666,175	60.74	1.89%
Total Unmetered	10,995	129	192	11,316				11,774.88			697,190	\$ 61.61		710,379	62.78	1.89%

**AQUA INDIANA, INC.
ABOITE WASTEWATER DIVISION
CAUSE NUMBER 44752**

Current and Proposed Rates and Charges

	Phase II				
	Petitioner Phase I	Petitioner Proposed	OUCC Proposed	Settlement @ 21% FIT	Settlement More (Less)
Metered Rate per Water Meter:					
Service Charge per Month - All Meter Sizes	\$ 32.32	\$ 35.00	\$ 31.19	\$ 30.85 ⁽⁶⁾	\$ (4.15)
Volumetric Charge per 1000 Gallons	\$ 4.7949	\$ 5.1918 ⁽¹⁾	\$ 4.8786 ⁽²⁾	\$ 4.91 ⁽³⁾	\$ (0.2784)
Unmetered Residential Rate	\$ 70.96	\$ 76.83 ⁽¹⁾	\$ 50.70 ⁽⁴⁾	\$ 60.33 ⁽⁵⁾	\$ (16.50)
				94%	\$ 32.65
				94%	\$ 5.20
				94%	\$ 63.85

Exhibit 4

VERIFIED STATEMENT IN SUPPORT OF 30-DAY FILING

TO THE INDIANA UTILITY REGULATORY COMMISSION

- Aqua Indiana, Inc. ("Aqua Indiana") is requesting Commission approval of proposed revised tariff sheets for its Aboite Wastewater Division in Allen County, Indiana. Notice has been provided to affected customers in accordance with 170 IAC 1-6-6.
- Specifically, beginning on March 23, 2018, and continuing through the filing date, a Legal Notice was posted on Aqua Indiana's website at <https://www.aquaamerica.com/our-states/indiana.aspx>. Aqua Indiana posted a Legal Notice in a public place at its local customer service office in Allen County, Indiana.
- A Legal Notice was also published in the Journal Gazette on March 23, 2018.
- A copy of the above-referenced legal notice is attached as Exhibit A.

I affirm under penalties for perjury that the foregoing representations are true to the best of my knowledge, information and belief.

Dated this 23 day of March, 2018.



Bobby D. Estep, Controller
Aqua Indiana, Inc.

Exhibit A

Aqua Indiana, Inc. Aboite Wastewater Division
Legal Notice of 30-Day Filing

PUBLIC NOTICE is hereby given that on or about March 26, 2018, Aqua Indiana, Inc. (“Aqua Indiana” or the “Company”) will submit a proposed revised Schedule of Rates and Charges to the Indiana Utility Regulatory Commission (“Commission”) for approval under its 30-Day Filing procedures, 170 IAC 1-6-1, *et seq.* The referenced filing will affect only those Aqua Indiana customers in its Aboite Wastewater Division located in Allen County, Huntington County and Whitley County, Indiana. The Company will seek Commission approval of a reduction to its rates and charges for sewer service to reflect the impact of the change in the federal income tax rate.

A copy of the proposed revised Schedule of Rates and Charges will be on file with the Commission on or about March 26, 2018. A decision on the 30-Day Filing is anticipated at least thirty days after March 26, 2018. Any objection to the filing should be directed to (a) the Secretary of the Indiana Utility Regulatory Commission, PNC Center, 101 West Washington Street, Suite 1500 East, Indianapolis, Indiana 46204 or (b) the Indiana Office of Utility Consumer Counselor, PNC Center, 115 West Washington Street, Suite 1500 South, Indianapolis, Indiana 46204.