Received: March 27, 2018
IURC 30-Day Filing No.: 50175
Indiana Utility Regulatory Commission

KUC
Kingsbury Utilities Corporation
P.O. Box 254
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March 26, 2018

Mary Becerra
Secretary of the Commission
Indiana Utility Regulatory Commission
101 West Washington St., Suite 1500 E
Indianapolis, IN 46204

Re: Kingsbury Utility Corporation 30 Day Filing Pursuant to 170 IAC 1-6-1 et seq. and Cause No. 45032

Dear Ms. Becerra:

Pursuant to 170 IAC 1-6-5 and Cause No. 45032, please find enclosed the following 30 Day Filing by Kingsbury Utility Corporation for the following proposed tariff adjustments (check all that apply):

________ Reduction to Recurring Charges

___X_____ Election of Cost Option Regarding Main Extensions

The 30-Day Filing Pursuant to Investigation in Cause No. 45032 form and supporting work papers are included with this letter. This filing is required in response to the Commission Order in Cause No. 45032, dated February 16, 2018 and is allowed under 170 IAC 1-6-3.

The person at the Kingsbury Utility Corporation to be contacted regarding this filing is:

Jeffrey L. Johnson
(219) 393-3576
P.O. Box 254 Kingsbury, IN 46345
E-Mail: jjohnson@kucwater.net

Affected customers have been notified as required under 170 IAC 1-6-6. Notice will be published in the LaPorte Herald Argus on March 30, 2018. Notice has been posted in a public place in the Kingsbury Utility Corporation's customer service office.

I verify that notice has been provided as stated in this letter and that this letter and the attached documents are true and accurate to the best of my knowledge, information, and belief.

Sincerely,

Jeffrey L. Johnson, President

30-Day Filing Pursuant to Investigation in Cause No. 45032

Instructions: Provide the requested information. Also, please provide supporting documentation of the federal income tax rate embedded in current rates.

Current Rate Information:

Cause No. of Most Recent Rate Case	44589-U and 44590-U
Date of Final Order Associated with Most Recent Rate Case	3/9/16 and 3/2/16
Federal Income Tax (FIT) Rate Embedded in Current Rates	17.33%

Instructions: Check the appropriate boxes below.

Recurring Charges

[X] Not Applicable (FIT Rate in Current Recurring Rates is Less Than 21%)

[ ] Request to Modify Tariff to Decrease Current Rates as a Result of the 2017 Tax Cut and Jobs Act

Main Extensions Cost Option Election:

In addition, Kingsbury Utility Corporation elects the following cost option:

[X] Option 1: Applicants for a main extension will pay the cost of the extension including the tax impact. Applicant retains eligibility to receive refunds.

[ ] Option 2: Applicant for a main extension will pay the cost of the extension exclusive of the tax impact. Applicant retains eligibility to receive refunds.

[ ] Option 3: Applicant for a main extension will have the choice of (a) paying the cost of the extension including the tax impact and retaining eligibility for refunds or (b) paying the cost of the extension excluding taxes and forfeiting all rights to refund.

CALCULATION OF EFFECT TAX RATE:

CAUSE # 44589-U (3/9/16) FEDERAL INCOME TAX	3,345
CAUSE # 44590-U (3/2/16) FEDERAL INCOME TAX	12,396
TOTAL FEDERAL INCOME TAX (WATER & SEWER)	15,741
CAUSE # 44589-U NET INCOME BEFORE FED'L TAX	22,297
CAUSE # 44590-U NET INCOME BEFORE FED'L TAX	68,550
TOTAL UTILITY NET INCOME BEFORE FED'L TAX	90,847

IN THE MATTER OF THE INDIANA UTILITY REGULATORY COMMISSION'S INVESTIGATION INTO THE IMPACTS OF THE TAX CUTS AND JOBS ACT OF 2017 AND POSSIBLE RATE IMPLICATIONS	)	**Cause No. 45032**
RESPONDENTS: ALL JURISDICTIONAL RATEREGULATED, INVESTOR-OWNED UTILITIES	)	

KINGSBURY UTILITY CORPORATION'S MOTION FOR DISMISSAL AS RESPONDENT

Kingsbury Utility Corporation respectfully request the Indiana Utility Regulatory Commission (Commission) grant their Motion for Dismissal as Respondent in this Cause, and in support thereof, state as follows:

BASIS FOR DISMISSAL

1. On January 3, 2018, in response to the Tax Cuts and Jobs Act of 2017 (Act), the Commission issued an Order (Order) in this Cause which commenced an investigation by the Commission for the purpose of reviewing and considering the implications of the Act and how any resulting benefits should be realized by utility customers.

2. The Order defines Respondents as "all Indiana jurisdictional rate-regulated, investor-owned utilities."

3. Kingsbury Utility Corporation, while a rate regulated investor-owned utility, has not included Federal Income Taxes (FIT) as a revenue requirement in its current rates or has included FIT at a Percentage Rate less than 21%, which was approved pursuant to the Commission's Final Order in Cause Nos. 44589-U and 44590-U, dated March 9, 2016 and March 2, 2016, respectively.

4. Therefore, Kingsbury Utility Corporation should be dismissed as Respondents to this matter because our rates and charges do not include recovery for the payment of federal income tax as part of the revenue requirement used to establish our rates and charges or the federal income tax was calculated with a lower rate than the new 21% tax rate.

WHEREFORE, _Kingsbury Utility Corporation respectfully request the Commission grant this Motion for Dismissal as Respondent in this Cause, and grant all other relief just and proper in the premises.

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Jeffrey L. Johnson, President
(219) 393-3576