

April 6, 2018

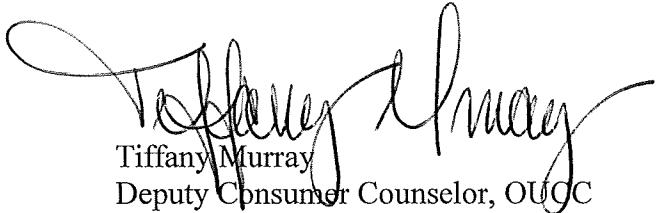
Ms. Mary M. Becerra  
Secretary of the Commission  
Indiana Utility Regulatory Commission  
101 W. Washington Street, Suite 1500E  
Indianapolis, IN 46204

Re: OUCC Response to 30-Day Filing Nos. 50175 by Kingsbury Utilities Corporation

Dear Ms. Becerra:

The attached response was made by the Office of Utility Consumer Counselor (“OUCC”) on April 6, 2018 in response to the Motion to Dismiss attached to the 30-Day Filing of Kingsbury Utilities Corporation made under Filing No. 50175 on March 27, 2018.

Respectfully,



Tiffany Murray  
Deputy Consumer Counselor, OUCC

STATE OF INDIANA

INDIANA UTILITY REGULATORY COMMISSION

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  
RESPONDENT: )  
KINGSBURY UTILITY CORPORATION )

**INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR'S**  
**RESPONSE TO KINGSBURG UTILITY CORPORATION**  
**MOTION FOR DISMISSAL**

The Indiana Office of Utility Consumer Counselor (“OUCC”) responds to Kingsbury Utility Corporation’s (“Respondent”) Motion for Dismissal (“Motion”) as made in the Indiana Utility Regulatory Commission’s (“Commission”) investigation into the impacts of the Tax Cuts and Jobs Act of 2017 on utility rates:

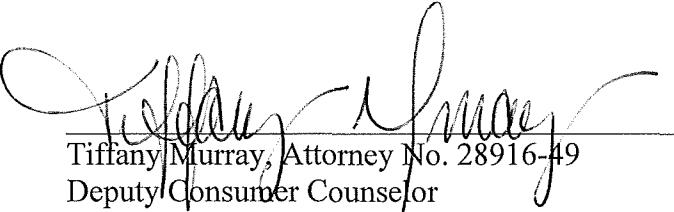
1. Respondent attached its Motion to the 30-day filing made in IURC 30-day Filing No. 50175 on March 27, 2018 (“30-day filing”). The 30-day filing alleges that (1) Respondent’s rates and charges do not include recovery for the payment of federal income tax as part of the revenue requirement or (2) the federal income tax was calculated with a lower rate than the new 21% tax rate. Respondent has made no appearance in Cause No. 45032 and did not submit its Motion in the Cause No. 45032 docket or provide notice that it made a 30-day filing in this docket.

2. These procedural lapses notwithstanding, OUCC verified that Respondent’s most recent base rate case order does not include a finding that a federal income tax revenue

requirement or that the federal income tax revenue requirement is below 21%. Having made such verification, and determining that no other issues require Respondent's ongoing participation in this docket, the OUCC has no objection to Respondent's Motion.

INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR

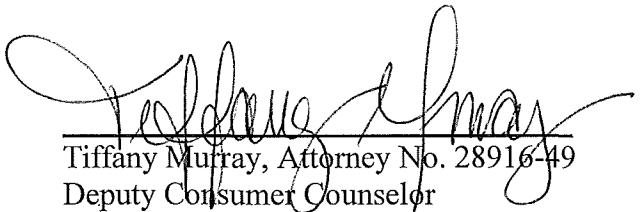
Respectfully submitted,



Tiffany Murray, Attorney 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 Response to Kingsbury Utility Corporation Motion to Dismiss* 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 6, 2018.



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

**INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR**

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