



April 11, 2018

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

Re: **Apple Valley Utilities** 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 **Apple Valley Utilities** for the following proposed tariff adjustments (check all that apply):

_____ Reduction to Recurring Charges
☒ 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 **Apple Valley Utilities** to be contacted regarding this filing is:

Bonnie Mann, LWG CPAs & Advisors
(317) 634-4747
1776 North Meridian Street, Suite 500, Indianapolis IN 46202
Bonnie.Mann@LWGPCPA.com

Affected customers have been notified as required under 170 IAC 1-6-6. Notice will be published in the The Times on April 13, 2018. Notice has been posted in a public place in the **Apple Valley Utilities'** 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,

A handwritten signature in cursive script, appearing to read 'Bonnie Mann'.

Bonnie Mann

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	<u>44551-U</u>
Date of Final Order Associated with Most Recent Rate Case	<u>April 6, 2016</u>
Federal Income Tax (FIT) Rate Embedded in Current Rates	<u>None</u>

Instructions: Check the appropriate boxes below.

Recurring Charges

- ☒ 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, **Apple Valley Utilities** elects the following cost option:

- ☒ 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.

Apple Valley Utilities Customer/Public Notice

The **Apple Valley Utilities**, pursuant to 170 IAC 1-6-1 and Cause No. 45032, will file with the Indiana Utility Regulatory Commission (IURC) a 30 Day Filing for a main extension cost option election. These changes are the result of the 2017 Tax Cut and Jobs Act as follows: applicants for main extension will pay the cost of the extension including the tax impact. We expect to file this by April 11, 2018. A Commission decision on this 30 Day Filing is anticipated no sooner than thirty days after the date of filing. Objection to this filing should be made to the IURC and the Office of Utility Consumer Counselor.

The contact information for both of these offices is as follows:

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

Indiana Office of Utility Consumer Counselor
115 W. Washington St., Ste. 1500S
Indianapolis, IN 46204