



April 11, 2018

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

Re: **JLB Development** 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 **JLB Development** 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 **JLB Development** 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@LWGCPA.com

Affected customers have been notified as required under 170 IAC 1-6-6. Notice will be published in the Indianapolis Star on April 13, 2018. Notice has been posted in a public place in the **JLB Development'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,

A handwritten signature in black ink, appearing to read 'Bonnie Mann', written over a horizontal line.

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>39868</u>
Date of Final Order Associated with Most Recent Rate Case	<u>April 19, 1995</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, **JLB Development** 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.

## **JLB Development Customer/Public Notice**

The **JLB Development**, 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