

FILED

FEB 20 2018

INDIANA UTILITY  
REGULATORY COMMISSION

STATE of INDIANA



INDIANA UTILITY REGULATORY COMMISSION  
101 WEST WASHINGTON STREET, SUITE 1500 EAST  
INDIANAPOLIS, INDIANA 46204-3419

www.in.gov/iurc  
Office: (317) 232-2701  
Facsimile: (317) 232-6758

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

You are hereby notified on this date the Indiana Utility Regulatory Commission ("Commission") has caused the following entry to be made:

On February 5, 2018, Citizens Gas of Westfield, LLC, Citizens Water of Westfield, LLC, and Citizens Wastewater of Westfield, LLC (collectively, "Westfield Respondents") filed Motion for Dismissal as Respondents ("Motion"). In their Motion, the Westfield Respondents explain that although they are rate-regulated, investor-owned utilities, they are excluded from the payment of federal income tax and therefore should be dismissed from this Cause.

No objections to the Motion were filed.

The Presiding Officers, having considered the Motion, GRANT it. The Westfield Respondents are dismissed as Respondents in this Cause.

**IT IS SO ORDERED.**

  
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James F. Huston, Interim Chair

  
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Loraine L. Seyfried, Chief Administrative Law Judge

Date: February 20, 2018