

STATE OF INDIANA

INDIANA UTILITY REGULATORY COMMISSION

IN THE MATTER OF THE INDIANA)	
UTILITY REGULATORY COMMISSION'S)	
INVESTIGATION INTO THE IMPACTS OF)	CAUSE NO. 45032
THE TAX CUTS AND JOBS ACT OF 2017)	
AND POSSIBLE RATE IMPLICATIONS)	
)	THIRTY DAY FILING # 50171
RESPONDENT:)	
SOUTHERN INDIANA GAS AND ELECTRIC)	
COMPANY D/B/A VECTREN ENERGY)	
DELIVERY OF INDIANA, INC.)	
("VECTREN SOUTH-ELECTRIC"))	

NOTICE OF THE INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR

The Indiana Office of Utility Consumer Counselor ("OUCC") hereby gives notice to Southern Indiana Gas and Electric Company d/b/a Vectren Energy Delivery of Indiana, Inc. ("Respondent" or "Vectren South-Electric") and the Indiana Utility Regulatory Commission ("Commission") of the following:

1. In accordance with the Commission's February 16, 2018 Order in this Cause ("February 16 Order"), Respondent submitted its Phase I 30-day filing on March 26, 2018 ("Phase I filing") revising its rates and charges to remove the difference between (1) the amount of federal taxes that the given rate or charge was designed to recover based on the tax rate in effect at the time the rate or charge was approved, and (2) the amount of federal taxes that would have been embedded in the given rate or charge had the new tax rate applicable to Respondent as a result of the Tax Cuts and Jobs Act of 2017 ("the Act") been in effect at the time of approval. Respondent also included a proposal to initiate a new tracker mechanism (Appendix L – Excess Deferred Tax Adjustment ("EDTA")) to revalue the accumulated deferred income tax balance to

reflect the balance at the new 21% tax rate and pass back any refunds to customers. Additionally, Respondent proposed to use the EDTA mechanism as the means to review the amounts recorded as accrued liabilities from January 1, 2018 until the date of adjusted rates in this proceeding. Further, Respondent proposed to address any changes in other non-base rate mechanisms in each individual mechanism filing, ensuring that any future projected recoverable costs impacted by the Act are adjusted and any variances attributed to the Act effective January 1, 2018 be included for reconciliation in each individual mechanism.

2. On April 19, 2018, Respondent submitted a filing indicating Respondent had met with the OUCC and representatives of the Industrial Customer Group (“ICG”) and commenced negotiations designed to reach agreement on terms for a 30 day filing that would resolve both Phase I and Phase II issues. Respondent requested the Commission extend the objection deadline applicable to its filing from April 25 to May 25.

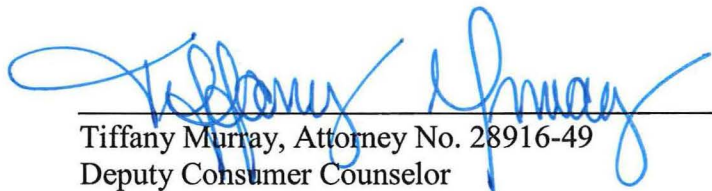
3. On May 11, 2018, Respondent filed a revised 30-day filing and revised tariffs (“revised Phase I filing”) to remove the difference between (1) the amount of federal taxes that the given rate or charge was designed to recover based on the tax rate in effect at the time the rate or charge was approved, and (2) the amount of federal taxes that would have been embedded in the given rate or charge had the new tax rate applicable to Respondent as a result of the Act been in effect at the time of approval. Additionally, Respondent proposed to address any changes in other non-base rate mechanisms in each individual mechanism filing, ensuring that any future projected recoverable costs impacted by the Act are adjusted and any variances attributed to the Act effective January 1, 2018 be included for reconciliation in each individual mechanism. The revised 30-day filing also indicated Respondent will address issues regarding

the treatment of Excess Deferred taxes and the accrual liability starting January 1, 2018, and will address its proposal as part of its subdocket proceeding.

4. The OUCC has reviewed Respondent's revised Phase I filing, and verified that it accurately adjusts Respondent's rates and charges to prospectively apply the new 21% corporate income tax rate in accordance with the allocation methodology used at the time the rates and charges were most recently approved. Having made such verification, the OUCC hereby notifies the Commission that it has no objection to Respondent's revised Phase I filing.

INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR

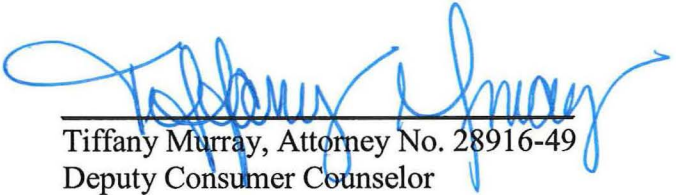
Respectfully submitted,



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 Notice* 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 May 23, 2018.


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CERTIFICATE OF SERVICE

The undersigned hereby certifies that a copy of the foregoing has been served upon the following via electronic mail, this day May 23, 2018:

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