

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)
RESPONDENT:)
SOUTH COUNTY UTILITIES, INC.)

CAUSE NO. 45032

INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR'S
RESPONSE TO SOUTH COUNTY UTILITIES, INC.'S
MOTION FOR DISMISSAL

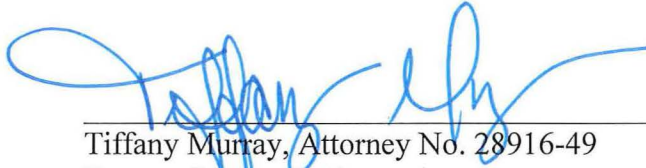
The Indiana Office of Utility Consumer Counselor ("OUCC") responds to South County Utilities, Inc.'s ("Respondent") Motion for Dismissal ("Motion") as made in the Indiana Utility Regulatory Commission's ("Commission") investigation into the impacts of the Tax Cuts and Jobs Act of 2017 on utility rates:

1. Respondent submitted its Motion on May 4, 2018 alleging that (1) its 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.

2. The 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

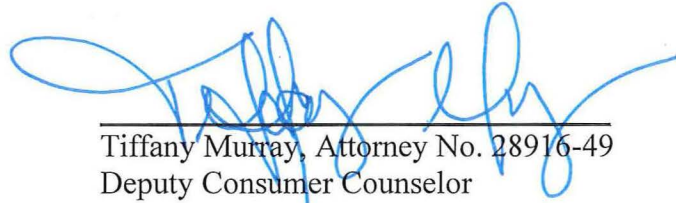
Respectfully submitted,



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 South County Utilities, Inc's 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 May 14, 2018.


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The undersigned hereby certifies that a copy of the foregoing has been served upon the following via electronic mail, this day May 14, 2018:

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