## INDIANA UTILITY

## REGULATORY COMMISSION

## APPLE VALLEY UTILITIES MOTION FOR DISMISSAL

**Apple Valley Utilities** respectfully request the Indiana Utility Regulatory Commission (Commission) grant a Motion for Dismissal as a Respondent in this Cause, and in support thereof, state as follows:

## **BASIS FOR DISMISSAL**

- 1. On January 3, 2018, in response to the Tax Cuts and Jobs Act of 2017 (Act), the Commission issued an Order (Order) in this Cause which commenced an investigation by the Commission for the purpose of reviewing and considering the implications of the Act and how any resulting benefits should be realized by utility customers.
- 2. The Order defines Respondents as "all Indiana jurisdictional rate-regulated, investor-owned utilities."
- 3. Apple Valley Utilities, while a rate regulated investor-owned utility, has not included Federal Income Taxes (FIT) as a revenue requirement in its current rates which were approved pursuant to the Commission's Final Order in Cause No. 44551-U, dated April 6, 2016.
- 4. Therefore, Apple Valley Utilities should be dismissed as Respondents to this matter because our rates and charges do not include recovery for the payment of FIT.

WHEREFORE, Apple Valley Utilities respectfully requests the Commission grant this Motion for Dismissal as a Respondent in this Cause and grant all other relief just and proper in the premises.

12. 03-24-2018

Thomas Astbury