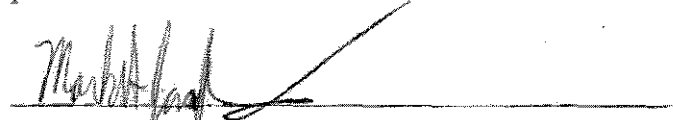


1. On January 3, 2018, in response to the Tax Cuts and Jobs Act of 2017 (Act), the Commission issued an Order (Order) in this Cause which commenced an investigation by the Commission for the purpose of reviewing and considering the implications of the Act and how any resulting benefits should be realized by utility customers.
2. The Order defines Respondents as "all Indiana jurisdictional rate-regulated, investor-owned utilities."
3. J B WATERWORKS, INC, while a rate regulated investor-owned utility, has not included Federal Income Taxes (FIT) as a revenue requirement in its current rates or has included FIT at a Percentage Rate less than 21%, which was approved pursuant to the Commission's Final Order in Cause No. 44115-U, dated MAY 9, 2012.
4. Therefore, J B WATERWORKS, INC should be dismissed as Respondents to this matter because our rates and charges do not include recovery for the payment of federal income tax as part of the revenue requirement used to establish our rates and charges or the federal income tax was calculated with a lower rate than the new 21% tax rate.

WHEREFORE, J B WaterWorks, INC respectfully request the Commission grant this Motion for Dismissal as Respondent in this Cause, and grant all other relief just and proper in the premises.

  
Mark Jongkind  
(219) 326-7597