



INDIANA UTILITY REGULATORY COMMISSION  
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**MEMORANDUM**

TO: Commission Chairman James F. Huston  
Commissioners Freeman, Ober, and Ziegner

FROM: Commission Technical Divisions

DATE: May 2, 2018

RE: 30-Day Utility Articles for Conference on *Wednesday May 2, 2018 @ 2:00 p.m.*

The following thirty-day filings have been submitted to the Commission. Each item was reviewed by the appropriate Commission Technical Divisions and all regulations were met in accordance with 170 IAC 1-6 Thirty-Day Administrative Filing Procedures and Guidelines. Therefore, the following filings listed below and attached hereto are recommended to be considered by the Commission at the next conference:

Attachment Number	30-Day Filing No.	Name of Utility Company	Type of Request	Date Received
1	50154	Switzerland County Natural Gas Co.	45032 TCJA Phase 1	3/26/2018

Submitted By: *Jane Steinhauer*  
Director, Energy Division

**Filing Party:** Switzerland County Natural Gas Company, Inc. (“Switzerland County”)  
**30-Day Filing ID No.:** 50154  
**Date Filed:** March 26, 2018  
**Filed Pursuant To:** 170 IAC 1-6 and Cause No. 45032

**Request:** Switzerland County requests to revise portions of its IURC No. G-11 Tariff for Gas Service reflecting the new tax rate applicable to Switzerland County as a result of the Tax Cuts and Jobs Act of 2017 for all affected rates and charges in its IURC No. G-11 Tariff for Gas Service.

**Customer Impact:** Increase to rate classes 1R – Residential Service, 1G – General Service, and 2 – Large Commercial and Industrial Service.

**Tariff Pages Affected:** Second Revised Original Sheet Nos. 3, 4, and 5.

**Staff Recommendations:** The January 3, 2018 order of the Indiana Utility Regulatory Commission (“IURC” or “Commission”) in IURC Cause No. 45032 stated that “the purpose of this investigation is to review and consider the impacts from the Act and how any resulting benefits should be realized by customers.” The Commission did subsequently authorize impacts from the tax changes to be filed under the Commission’s 30-day Administrative Filing Rule in its February 16, 2018 order. However, Switzerland County has proposed a rate increase in this 30-day filing, the Commission’s order was to create an administrative procedure for utilities to provide immediate tax relief (i.e., reduction in rates) to customers based on the change in the tax law. However, utilities that faced an increase in rates as a result of the tax change are expected to file such a request in a more formal docketed proceeding such as a subdocket under Cause No. 45032 or through a docketed rate proceeding. As a result, Switzerland County’s proposal is outside the scope of IURC Cause No. 45032, and, therefore, staff recommends denial.