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October 2, 2012

Michael W. Reed, Attorney Reed & Earhart Attorneys at Law, P.C. 318 South Buffalo Street Warsaw, IN 46580

Dear Mr. Reed:

On September 21, 2012, the Indiana Utility Regulatory Commission ("Commission") received the Town of Syracuse's Petition for Approval of Rate and Charge Difference Between Property Within and Property Outside the Corporate Boundaries of the Town of Syracuse pursuant to IC § 8-1.5-3-8.3 and General Administrative Order 2012-2 ("GAO 2012-2").

Under GAO 2012-2, the Commission delegated its authority to the Director of the Water/Wastewater Division to review this Petition to determine whether it satisfies the requirements of IC § 8-1.5-3-8.3(c) and, upon such finding, to approve the Petition including the percentage difference between rates and charges, or in the alternative, upon finding that the Petition does not satisfy the statutory requirements, to disapprove the Petition. The Director's determination does not include reviewing any financial documents or calculations that may have been prepared to support the outside city rates. The Commission review is limited by IC § 8-1.5-3-8.3 and GAO 2012-2 to an administrative review of the ordinance to verify the percent surcharge(s) listed and that the approval date was prior to March 31, 2012.

This letter serves as confirmation that the Petition submitted by the Town of Syracuse on September 21, 2012, satisfies the requirements of IC§ 8-1.5-3-8.3(c) and that the Petition, including the percentage difference between wastewater rates and charges as set forth in the Town of Syracuse's Ordinance Number 92-4, dated July 14, 1992, attached thereto is hereby approved.

Please note that under GAO 2012-2, any party who wishes to appeal the Director's decision must file such appeal, in writing, within ten (10) days of the date of this decision.

If you have any questions, please call me at (317) 232-2749.

Sincerely,

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E. Curtis Gassert, Director Water/Wastewater Division