Legal Notice

To all customers of Indiana American Water Company and applicants for water or sewer main extensions: Please take note that on June 28, 2018, Indiana-American Water Company, Inc. (“Indiana-American”) submitted a revised tariff pursuant to the Commission’s 30-day filing procedure set forth in 170 IAC 1-6 that reflects the effects of the reduction in the federal income tax rate implemented by the Tax Cuts and Jobs Act, as further described in the Rebuttal Testimony of John M. Watkins filed June 28, 2018 in Phase 1 of Cause No. 45032 S4 before the Indiana Utility Regulatory Commission. The tariff reflects implementation of the reduction by lowering the commodity charges for base water rates and lowering all rates for public and private fire, and sewer rates.

If the 30-day submission is approved, the reduction in customers’ bills will vary based on the amount of usage. It is anticipated the submission will be approved on or after August 1, 2018.

Also included in the 30-day filing is Indiana-American’s revisions to its Rules and Regulations for Water Service and its Rules and Regulations for Wastewater Service to elect the cost options for main extensions stated at 170 IAC 6-1.5-33(a)(3) and 170 IAC 8.5-4-32(a)(3), respectively. The rule covering the selected cost option for water main extensions states:

For the main extension, the applicant shall be allowed the option of paying the cost of the main extension and full gross-up state and federal taxes associated with the cost of the main extension, and the applicant shall receive refunds as provided in sections 36 through 37 of this rule, or shall pay the cost of the main extension exclusive of the tax associated with the main extension and the applicant shall forfeit all rights to immediate revenue allowances and to refunds, except for subsequent connector's fees.

The rule covering the selected cost option for sewer main extensions is virtually identical.

If you have any questions about this Notice please contact the Company at:

Indiana American Water Company

153 North Emerson Avenue

Greenwood, IN 46143

Phone: (317) 807-2460

Or you may contact the Indiana Utility Regulatory Commission at:

Secretary to the IURC

PNC Center

101 West Washington Street

Indianapolis, IN 46204

(317) 232-2701

Or you may contact the Office of Utility Consumer Counselor at:

Office of Utility Consumer Counselor

PNC Center

115 West Washington Street

Suite 1500 South

Indianapolis, IN 46204

(317) 232-2494

DMS 12716628v1