

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

AN INVESTIGATION OF THE IMPACT OF THE)	
TAX CUTS AND JOB ACT ON THE RATES OF)	
ATMOS ENERGY CORPORATION, DELTA)	
NATURAL GAS COMPANY, INC, COLUMBIA GAS)	
OF KENTUCKY, INC, KENTUCKY-AMERICAN)	CASE NO. 2017-00481
WATER COMPANY, AND WATER SERVICE)	
CORPORATION OF KENTUCKY)	

ORDER

By Order, entered on January 5, 2018, the Commission held in abeyance that portion of a motion filed by the Attorney General of the Commonwealth of Kentucky, by and through his Office of Rate Intervention, requesting to consolidate this investigation with a complaint case¹ pending against four other utilities, due to the fact that both cases relate to the impacts on utility rates of the recent federal corporate tax rate reduction. The decision to defer a decision on consolidation was based on a finding that the record in both cases had not yet been sufficiently developed to determine whether efficiencies could be gained by consolidation or whether separate utility-specific cases should be established, as proposed by one of the utilities named as a defendant in the complaint case.

The Commission now takes administrative notice that on January 25, 2018, we entered an Order in the complaint case finding that the facts and circumstances

¹ Case No. 2017-00477, *Kentucky Industrial Utility Customers, Inc. v. Kentucky Utilities Company, Louisville Gas and Electric Company, Kentucky Power Company, and Duke Energy Kentucky, Inc.* (filed Dec. 21, 2017).

applicable to each of the defendants are likely to be sufficiently distinct to justify creating separate utility-specific cases, with an exception for two utilities under common ownership. Based on those findings and being otherwise sufficiently advised, the Commission finds here that the facts and circumstances applicable to each of the five utilities named in this investigation are likely to be sufficiently distinct to justify also creating separate utility-specific cases. Thus, by separate Orders entered today, we initiate five separate investigations to be processed electronically.² The Attorney General will be made a party to each investigation. The Commission further finds that the case record of this proceeding should be incorporated by reference into each of the five investigative cases.

IT IS THEREFORE ORDERED that:

1. Five utility-specific cases shall be initiated to conduct separate investigations into the impacts of the recent corporate tax rate reduction for each of the five utilities named as parties to this case.
2. The Attorney General's request to consolidate this investigation with Case No. 2017-00477 is denied.
3. This case is closed and removed from the Commission's docket.

² *Case No. 2018-00039 Electronic Investigation of the Impact of the Tax Cuts and Job Act on the Rates of Atmos Energy Corporation.*

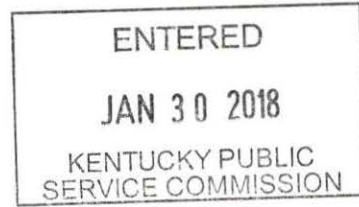
Case No. 2018-00040 Electronic Investigation of the Impact of the Tax Cuts and Job Act on the Rates of Delta Natural Gas Company, Inc.

Case No. 2018-00041 Electronic Investigation of the Impact of the Tax Cuts and Job Act on the Rates of Columbia Gas of Kentucky, Inc.

Case No. 2018-00042 Electronic Investigation of the Impact of the Tax Cuts and Job Act on the Rates of Kentucky-American Water Company.

Case No. 2018-00043 Electronic Investigation of the Impact of the Tax Cuts and Job Act on the Rates of Water Service Corporation of Kentucky.

By the Commission



ATTEST:


Executive Director

Case No. 2017-00481

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