

**BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of the Application of Aqua Ohio)	
Wastewater, Inc., for Implementation of the)	Case No. 18-1841-ST-UNC
Tax Cuts and Jobs Act of 2017.)	
)	
In re Application of Aqua Ohio Wastewater,)	Case No. 18-1842-ST-ATA
Inc., for Approval of Tariff Amendments.)	

**PETITION TO IMPLEMENT ANNUAL ADJUSTMENT TO
TCJA NEGATIVE SURCHARGE OF AQUA WASTEWATER OHIO, INC.**

EXPEDITED TREATMENT REQUESTED

In accordance with the Commission’s December 18, 2019 Finding and Order in these proceedings (the TCJA Order), Aqua Wastewater Ohio, Inc. (AWI or the Company) respectfully requests that the Commission expeditiously issue an entry approving an adjustment to AWI’s Tax Cuts and Jobs Act (TCJA) Negative Surcharge so that AWI may promptly file revised tariffs that reflect the appropriate amount for the TCJA credit for its wastewater customers in 2021. The TCJA Order, although it approved AWI’s request to adjust the credit annually, did not establish an automatic approval mechanism. Therefore, AWI requests that the Commission expeditiously issue an entry, **no later than February 10, 2021**, approving AWI’s proposed revised tariffs, which are attached hereto with supporting schedules. Since the Commission previously determined that the TCJA Application that initiated these proceedings was an application “not for an increase” in any rate or charge, the Commission may permit the filing of the proposed revised tariffs immediately without a hearing.

In support of this Petition, AWI states as follows:

1. In Case No. 18-47-AU-COI, the Commission ordered all Ohio rate-regulated utility companies “to file applications ‘not for an increase in rates,’ pursuant to R.C. 4909.18, in a newly initiated proceeding, to pass along to consumers the tax savings resulting from the

TCJA.” *In re Commission’s Investigation of the Financial Impact of the Tax Cuts and Jobs Act of 2017 on Regulated Ohio Utility Companies*, Case No. 18-47-AU-COI, Finding and Order (Oct. 24, 2018) at ¶ 29. The Commission found that this company-specific approach would be “the most appropriate course to resolve any outstanding issues relating to the TCJA and will allow for a more deliberate and thorough analysis for each utility’s individual circumstances.” *Id.*

2. In accordance with the Commission’s Finding and Order in Case No. 18-47-AU-COI, AWI filed its application (the Application) in these proceedings “to establish a credit mechanism through which to return the remaining benefits of the TCJA to its wastewater service customers.” (App. (Dec. 20, 2018) at 1.)

3. In its Application, AWI proposed “to apply a credit, the TCJA Negative Surcharge, to the base sewer rates in its Franklin Division to reflect the tax savings realized under the TCJA.” (App. at 2.)

4. The Commission approved AWI’s Application, subject to Staff’s recommendations, as “a fair and reasonable method to credit customers with TCJA.” *In re Aqua Wastewater Ohio, Inc.*, Case Nos. 18-1841-ST-UNC and 18-1842-ST-ATA, Finding and Order (Dec. 18, 2019) at ¶ 16 (TCJA Order).

5. In its Application, AWI proposed that the TCJA Negative Surcharge would be “adjusted annually” to reflect further changes in the Federal Income Tax (FIT) Rate and the Amortization of Accumulated Deferred Income Taxes (ADIT). (App. at 2-3; *see also* Staff Review and Recommendations (June 24, 2019) at 2.)

6. Staff further recommended that AWI “refund, *over a period of 12 months*, the deferred tax savings from January 1, 2018 through the date in which the TCJA Negative Surcharge becomes effective (Stub Period).” TCJA Order at ¶ 10 (emphasis added).

7. After the Commission approved AWI's Application as modified, the Company issued new tariffs effective December 23, 2019 that reflected the TCJA Negative Surcharge as a percentage credit of base rate charges. (*See* AWI's December 20, 2019 Correspondence, Case Nos. 18-1841-ST-UNC and 18-1842-ST-ATA.)

8. Given that a year has passed since the TCJA Negative Surcharge went into effect, the Company now needs to make its first adjustment to the percentage credit for the TCJA Negative Surcharge for its wastewater service customers based on year-end 2020 data. This adjustment will, among other things, remove the Stub Period amount, since that portion of the TCJA savings has been completely passed back to customers.

9. Attached to this Petition are schedules that constitute the Company's compliance filing for 2020 TCJA savings (Attachment A) and proposed revised tariff sheets (Attachment B) that would reflect the new TCJA Negative Surcharge for 2021.

10. The attached schedules reflect the following calculations and adjustments:

- a. The update of the Stub Period amount (replacing estimates with actuals and bringing it forward to the effective date of the TCJA negative surcharge per Staff's recommendation in the TCJA Order);
- b. The reconciliation between the expected amount of FIT savings to be given back (comprised of the revised Stub Period and the annualized amount) and the actual that was given back to customers through December 31, 2020. This difference is adjusted into the current schedules to include in the annualized amount of the FIT savings;
- c. The removal of the Stub Period amount from rates, leaving the annualized amount plus the over-under amount being passed back through the base rate credit; and
- d. The adjustment of the protected amount (normalized EDIT in accordance with the Average Rate Assumption Method) for the jurisdictional and the admin to the current amount.

11. The attached schedules show that the Company is proposing that the TCJA Negative Surcharge credit will be reduced from 16.19% to 7.74%.

12. The resulting change to the TCJA Negative Surcharge, once approved and effective, will allow for the appropriate amount of TCJA savings to be passed back to AWI's wastewater customers in 2021.

13. Accordingly, the Company requests that the Commission approve the proposed adjustment to the TCJA Negative Surcharge for AWI's wastewater service customers to implement the annual adjustment and removal of the Stub Period amount previously approved by the TCJA Order.

14. Since the TCJA Order did not authorize an automatic mechanism for annual adjustments to the TCJA Negative Surcharge, it is AWI's understanding that a Commission entry is required before the Company can implement the annual adjustment, change the base rate percentage credit, and issue new tariff sheets effective for 2021.

15. It is also AWI's understanding that it remains the Commission's preference that such an entry be issued in AWI's existing TCJA proceedings that were initiated to handle the pass through of TCJA savings to customers.

16. Given that the Commission previously approved annual adjustments to the TCJA Negative Surcharge and that AWI's Application was an application "not to increase" a rate or charge, the Commission can permit AWI to immediately file revised tariffs without the need for a hearing.

17. For subsequent annual adjustments to the TCJA Negative Surcharge, AWI is amenable to conferring with Staff on whether the Company should propose for Commission approval an agreed-upon automatic adjustment mechanism and related procedures for future filings.

WHEREFORE, AWI respectfully requests that the Commission expeditiously grant this Petition, **no later than February 10, 2021**, and all other necessary and proper relief.

Dated: January 19, 2021

Respectfully submitted,

/s/ Christopher T. Kennedy

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ATTORNEYS FOR AQUA OHIO
WASTEWATER, INC.

CERTIFICATE OF SERVICE

I hereby certify that a courtesy copy of the foregoing pleading was served by electronic mail upon the following individuals on January 19, 2021:

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/s/ Christopher T. Kennedy
One of the Attorneys for Aqua Ohio
Wastewater, Inc.

Attachment A

Aqua Ohio Inc.
Calculation of TCJA Negative Surcharge - Sewer
Case No. 18-1841-ST-UNC (Compliance Filing 2020)

Page 1 of 5

Line	Amortization of Excess ADIT's		Sewer	Prior period adjustment	Admin	Total	TCJA % of Base Revenue
1	Protected Property, Plant and Equipment	ARAM	(6,336)		(4,992)	(11,328)	
2							
3	Unprotected Property, Plant and Equipment	* 10 yr Amortization	(34,872)		(1,212)	(36,084)	
4							
5	Unprotected not related to PP&E	* 10 yr Amortization	-		468	468	
6							
7	Total Amortization of Excess ADITs		(41,208)		(5,736)	(46,944)	
8							
9	Gross Up for Income	1.295263	(53,375)	-	(7,430)	(60,805)	-1.67%
10							
11	Amortize FIT Deferrals 1/1/18 to 9/30/19 (Stub period)		-	-	0	-	0.00%
12	Annual FIT Savings (Revised Staff Attachment B & FIT Sewer)		(146,497)	(74,630)	0	(221,127)	-6.07%
13							
14							
15	Total Annualized Refund (Year 1)		(199,872)	(74,630)	(7,430)	(281,932)	
16							
17	Current Base Revenue	Prior 12 months Revenue				3,640,065	
18							
19	TCJA negative surcharge (% of Base Revenue)						-7.74%
20							
21							
22							
23	* due to rounding on the annual amount of amortization there is a slight difference from the final approved filings						
24							
25							

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Aqua Ohio Inc.

Calculation of Deferrals - ADMIN

Case No. 18-1841-ST-UNC (Compliance Filing 2020)

Page 3 of 5

Calculation of ADIT Amortization for Negative Surcharge

		Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Total
Line	Protected Excess ADIT- PP&E													
1	Jurisdictional Beginning Balance	26,678												
2	Dec 2019 amortization	(13)												
3	Jurisdictional Beginning Balance	26,665	25,850	25,035	24,220	23,405	22,590	21,775	20,960	20,145	19,330	18,515	17,700	16,885
4	Amortization (Jurisdictional)	(815)	(815)	(815)	(815)	(815)	(815)	(815)	(815)	(815)	(815)	(815)	(815)	
5	Ending Balance	25,850	25,035	24,220	23,405	22,590	21,775	20,960	20,145	19,330	18,515	17,700	16,885	16,885
6														
7														
8	Unprotected Excess ADIT- PP&E													
9	Administrative Beginning Balance													
10	Divisional Allocation													
11	Jurisdictional Beginning Balance	12,088	11,987	11,886	11,785	11,684	11,583	11,482	11,381	11,280	11,179	11,078	10,977	10,876
12	Amortization (Jurisdictional)	(101)	(101)	(101)	(101)	(101)	(101)	(101)	(101)	(101)	(101)	(101)	(101)	
13	Ending Balance	11,987	11,886	11,785	11,684	11,583	11,482	11,381	11,280	11,179	11,078	10,977	10,876	10,876
14														
15	Unprotected Excess ADIT- Non- PP&E													
16	Administrative Beginning Balance													
17	Divisional Allocation													
18	Jurisdictional Beginning Balance	(4,738)	(4,699)	(4,660)	(4,621)	(4,582)	(4,543)	(4,504)	(4,465)	(4,426)	(4,387)	(4,348)	(4,309)	(4,270)
19	Amortization (Jurisdictional)	39	39	39	39	39	39	39	39	39	39	39	39	
20	Ending Balance	(4,699)	(4,660)	(4,621)	(4,582)	(4,543)	(4,504)	(4,465)	(4,426)	(4,387)	(4,348)	(4,309)	(4,270)	(4,270)
21														
22														
23	Sub-total Excess ADIT's	33,138	32,261	31,384	30,507	29,630	28,753	27,876	26,999	26,122	25,245	24,368	23,491	23,491
24														
25														
26														
27														
28		Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	
29	Protected Excess ADIT- PP&E													
30	Jurisdictional Beginning Balance	16,885	16,469	16,053	15,637	15,221	14,805	14,389	13,973	13,557	13,141	12,725	12,309	
31	Amortization (Jurisdictional)	(416)	(416)	(416)	(416)	(416)	(416)	(416)	(416)	(416)	(416)	(416)	(416)	
32	Ending Balance	16,469	16,053	15,637	15,221	14,805	14,389	13,973	13,557	13,141	12,725	12,309	11,893	
33														
34														
35	Unprotected Excess ADIT- PP&E													
36	Jurisdictional Beginning Balance	10,876	10,775	10,674	10,573	10,472	10,371	10,270	10,169	10,068	9,967	9,866	9,765	
37	Amortization (Jurisdictional)	(101)	(101)	(101)	(101)	(101)	(101)	(101)	(101)	(101)	(101)	(101)	(101)	
38	Ending Balance	10,775	10,674	10,573	10,472	10,371	10,270	10,169	10,068	9,967	9,866	9,765	9,664	
39														
40	Unprotected Excess ADIT- Non- PP&E													
41	Jurisdictional Beginning Balance	(4,270)	(4,231)	(4,192)	(4,153)	(4,114)	(4,075)	(4,036)	(3,997)	(3,958)	(3,919)	(3,880)	(3,841)	
42	Amortization (Jurisdictional)	39	39	39	39	39	39	39	39	39	39	39	39	
43	Ending Balance	(4,231)	(4,192)	(4,153)	(4,114)	(4,075)	(4,036)	(3,997)	(3,958)	(3,919)	(3,880)	(3,841)	(3,802)	
44														
45	Total Excess ADIT's	23,013	22,535	22,057	21,579	21,101	20,623	20,145	19,667	19,189	18,711	18,233	17,755	

Beginning balance is from the approved filing

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Attachment B

Aqua Ohio Wastewater, Inc.
P.U.C.O. Tariff No. 1

(Redlined)

Aqua Ohio Wastewater, Inc.
6650 South Avenue
Boardman, OH 44512

Section 2
Third ~~Fourth~~ Revised Sheet No. 3
Replaces ~~Second~~ ~~Third~~ Sheet No. 3

P.U.C.O. Tariff No. 1

P

Person-Definition of	3-1	2	11/21/17
Premises-Access to	3-2	4, 8	11/21/17
Premises-Definition of	3-1	3	11/21/17
Pressure, Water	3-2	1	11/21/17

R

Rates-Franklin Division	4	1-3	6/12/20, 11/21/17
Rates-Former Firestone Trace	4	4-5	3/7/18
Rates-Former Southwoods Estate	4	6	12/13/18
Reconnection of Service	3-2	7-8	11/21/17
Repair of Customer Facilities	3-2; 3-6	2; 1	11/21/17
Restoring Service-Requirements	3-2	7-8	11/21/17

S

Schedule of Rates	4	1-6	XX/XX/2021 , 6/12/20, 12/23/19, 12/13/18, 3/7/18, 11/21/17,
Service-Application	3-4	1-2	11/21/17
Service-Bills and Payments	3-3	1-2	11/21/17
Service-Bills for Delinquent	3-3	1	11/21/17
Service-Bills for Mailing	3-3	1	11/21/17
Service-Bills for, When rendered	3-3	1	11/21/17
Service-Bills for, Where Paid	3-3	1	11/21/17
Service-Building Construction	3-6	1-2	11/21/17
Service-Calls After Hours	3-2	7-8	11/21/17
Service-Contracts for	3-4	1-2	11/21/17
Service-Customer Lines	3-6	1-5	11/21/17
Service-Deficiency or Failure	3-2	1	11/21/17
Service-Deposits	3-2	4-5, 7, 9	11/21/17
Service-Discontinuance	3-2; 3-3	3-7; 1	11/21/17
Service-Installation	3-6	1-2	11/21/17
Service-Maintenance and Repair	3-6	1	11/21/17
Service-Metered	3-3	1	11/21/17
Service-Reconnection	3-2	7-8	11/21/17
Service-Regulations	3-2	1-9	11/21/17
Service-Separate Meter Requirement	3-6	1	11/21/17
Service-Size and Type	4	See Sch. Rates	3/7/18, 11/21/17, 12/13/18
Service-Temporary	3-2; 3-4	3; 2	11/21/17
Service-Temporarily Discontinue	3-3	2	11/21/17

Issued: ~~June 12, 2020~~ ~~XX XX, 2021~~

Effective: ~~June 12, 2020~~
~~XX XX, 2021~~

Issued by Edmund Kolodziej, Jr., President, Aqua Ohio Wastewater, Inc.

In accordance with the Public Utilities Commission of Ohio

Order Dated ~~June 3, 2020~~ ~~XX XX, 2021~~ for Case No. ~~19-0969-ST-ATA-18-1841-ST-UNC~~

Aqua Ohio Wastewater, Inc.
6650 South Avenue
Boardman, OH 44512

Section 2
Third Fourth Revised Sheet No. 4
Replaces ~~Second~~ Third Sheet No. 4

P.U.C.O. Tariff No. 1

S			
Sewer System-Contamination	3-6	2-4	11/21/17
Superseded Tariffs	1	1	11/21/17
T			
Temporary Service	3-2; 3-4	3; 2	11/21/17
Temporary Shut off Notice	3-2	2	11/21/17
TCJA Negative Surcharge	4	See Sch. Rates	XX/XX/2021, 12/23/19,
V			
Valves-Check, Definition of	3-1	1	11/21/17
W			
Waste of Service	3-2	4	11/21/17
Water Supply	3-2	1	11/21/17

Issued: ~~June 12, 2020~~
XX XX, 2021

Effective: ~~June 12, 2020~~
XX XX, 2021

Issued by Edmund Kolodziej, Jr., President, Aqua Ohio Wastewater, Inc.
In accordance with the Public Utilities Commission of Ohio
Order Dated ~~June 3, 2020~~ XX XX, 2021 for Case No. ~~49-0969-ST-ATA-18-1841-~~
ST-UNC

Aqua Ohio Wastewater, Inc.
6650 South Avenue
Boardman, OH 44512

Section 4
First ~~Second~~ Revised Sheet No. 3
Replaces Original ~~First~~ Sheet No. 3
P.U.C.O. Tariff No. 1

Rates for customers in the area formerly served by Ohio American Water Company (cont.)

RECONNECTION CHARGES

A charge of fifty dollars and ninety-five cents (\$50.95) will be made for reconnect of sewer service after discontinuance of service for non-compliance with the Company's tariff provisions, except that the charge for any service turned on at the request of a Customer after regular business hours or on Saturdays, Sundays, or holidays, will be one hundred fifty-five dollars and eighty-six cents (\$155.86). If sewer service has been physically disconnected, the Company shall bill the Customer for the out-of-pocket expenses incurred for the disconnection and reconnection.

DISHONORED PAYMENT CHARGE

Provided a customer's payment from the customer's approved financial institution is properly processed by the Company, if a payment that has been received as payment for service is returned by the financial institution or is not recognized due to insufficient funds, a charge of fifteen dollars and seventy-one cents (\$15.71) will be assessed to cover the cost of processing this transaction.

LATE PAYMENT CHARGE

The late payment fee of 5% is based on current charges only and is not compounded on future delinquencies. The customer receives a six (6) day grace period (after the due date) before late fees are applied. The six-day grace period allows for any mail or processing delays.

ACCOUNT ACTIVATION CHARGE

An account activation charge of thirty-one dollars and seventy-six cents (\$31.76) will be charged for a service connection during the Company's regular business hours.

TCJA NEGATIVE SURCHARGE

A Surcharge of ~~-46.19%~~ **-7.74%** of base sewer rate charges will be applied to reflect tax savings realized under the Tax Cuts and Jobs Act of 2017, effective on bills rendered on or after ~~December 23, 2019~~ **XX XX, 2021**.

Issued: ~~June 12, 2020~~ **XX XX, 2021**

Effective: ~~June 12, 2020~~
XX XX, 2021

Issued by Edmund Kolodziej, Jr., President, Aqua Ohio Wastewater, Inc.
In accordance with the Public Utilities Commission of Ohio
Order Dated ~~June 3, 2020~~ **XX XX, 2021** for Case No. ~~49-0969-ST-ATA-18-1841-~~
ST-UNC

Aqua Ohio Wastewater, Inc.
P.U.C.O. Tariff No. 1

(Clean)

Aqua Ohio Wastewater, Inc.
6650 South Avenue
Boardman, OH 44512

Section 2
Fourth Revised Sheet No. 3
Replace Third Sheet No. 3

P.U.C.O. Tariff No. 1

P

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Premises-Definition of	3-1	3	11/21/17
Pressure, Water	3-2	1	11/21/17

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Service-Temporarily Discontinue	3-3	2	11/21/17

Issued: _____ XX, 2021

Effective: _____ XX, 2021

Issued by Edmund Kolodziej, Jr., President, Aqua Ohio Wastewater, Inc.
In accordance with the Public Utilities Commission of Ohio
Order Dated XX XX, 2021 for Case No. 18-1841-ST-UNC

Aqua Ohio Wastewater, Inc.
6650 South Avenue
Boardman, OH 44512

Section 2
Fourth Revised Sheet No. 4
Replaces Third Sheet No. 4

P.U.C.O. Tariff No. 1

S			
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W			
Waste of Service	3-2	4	11/21/17
Water Supply	3-2	1	11/21/17

Issued: ____XX, 2021

Effective: ____XX, 20201

Issued by Edmund Kolodziej, Jr., President, Aqua Ohio Wastewater, Inc.
In accordance with the Public Utilities Commission of Ohio
Order Dated XX XX, 2021 for Case No. 18-1841-ST-UNC

Aqua Ohio Wastewater, Inc.
6650 South Avenue
Boardman, OH 44512

Section 4
Second Revised Sheet No. 3
Replaces First Sheet No. 3

P.U.C.O. Tariff No. 1

Rates for customers in the area formerly served by Ohio American Water Company (cont.)

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TCJA NEGATIVE SURCHARGE

A Surcharge of - 7.74% of base sewer rate charges will be applied to reflect tax savings realized under the Tax Cuts and Jobs Act of 2017, effective on bills rendered on or after XX XX, 2021.

Issued: _____ XX, 2021

Effective: _____ XX, 2021

Issued by Edmund Kolodziej, Jr., President, Aqua Ohio Wastewater, Inc.
In accordance with the Public Utilities Commission of Ohio
Order Dated XX XX, 2021 for Case No. 18-1841-ST-UNC

This foregoing document was electronically filed with the Public Utilities

Commission of Ohio Docketing Information System on

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in

Case No(s). 18-1841-ST-UNC, 18-1842-ST-ATA

Summary: Petition Petition to Implement Annual Adjustment to TCJA Negative Surcharge electronically filed by Christopher T Kennedy on behalf of Aqua Ohio Wastewater, Inc.