



**Public Utilities
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September 2, 2020

Docketing Division
Public Utilities Commission of Ohio
180 East Broad Street
Columbus OH 43215

RE: *In the Matter of Aqua Ohio Wastewater, Inc., for Implementation of the Tax Cuts and Jobs Act of 2017, Case Nos. 18-1841-ST-UNC and 18-1842-ST-ATA*

Dear Docketing Division:

Staff has reviewed the tariffs filed by Aqua Ohio Wastewater Inc. (Company) on December 23, 2019, and finds that they comply with the Commission's Order in these cases. At the time of the Company's next annual filing, Staff recommends that the Company reconcile to actual amounts the estimated tax-related impacts included in the filed rate. In addition, Staff recommends that the Company include any tax expense savings deferred through the effective date of the rate that were not recognized in the filed rates.

David Liphtratt
Chief, Accounting and Finance Division
Public Utilities Commission of Ohio

Enclosure
Cc: Parties of Record

This foregoing document was electronically filed with the Public Utilities

Commission of Ohio Docketing Information System on

9/2/2020 10:52:37 AM

in

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

Summary: Staff Review and Recommendation regarding reviewed the tariffs filed by Aqua Ohio Wastewater Inc. on December 23, 2019 electronically filed by Zee Molter on behalf of PUCO Staff