

**BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI**

In the Matter of the Revenue Effects Upon)
Small Water and Sewer Utilities of the) **File No. AW-2018-0237**
Tax Cuts and Jobs Act of 2017)

RACCOON CREEK RESPONSE TO ORDER DIRECTING RESPONSE

COMES NOW Raccoon Creek Utility Operating Company, Inc. (“Raccoon Creek” or “Company”), and, as its Response to Order Directing Response, respectfully states as follows to the Missouri Public Service Commission (“Commission”):

1. On March 7, 2018, the Commission issued its *Order Opening a Working Proceeding Regarding the Effects Upon Missouri Small Water and Sewer Utilities of the Tax Cuts of 2017 and Directing a Response* (“Order Directing Response”). Among other things, the Order Directing Response directed small utilities to respond to four questions by March 22, 2018. The Company responds to those questions as follows:

Question - 01: For purposes of payment of income taxes, the Company is a C Corporation.

Question - 02: Because a final EMS was not included as part of the settlement process, the Company is not in a position to provide an itemization of the components included in customer rates.

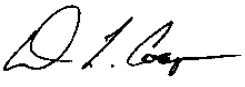
Question - 03: The Company has not performed, or caused to be performed, an analysis of the possible impact of the Tax Cuts and Jobs Act of 2017 on our cost of service and customer rates.

Question - 04: Generally speaking, any decisions regarding a potential change in customer rates would likely be made only after the impact (if any) was known, or once it could be calculated with an appropriate measure of confidence.

WHEREFORE, Raccoon Creek respectfully requests that the Commission consider this response to comply with the Order Directing Response.

Respectfully submitted,

BRYDON, SWEARENGEN & ENGLAND P.C.

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ATTORNEYS FOR RACCOON CREEK
UTILITY OPERATING COMPANY, INC.

CERTIFICATE OF SERVICE

I hereby certify that copies of the foregoing have been transmitted by electronic mail to the following on this 22nd day of March, 2018:

Office of the General Counsel
staffcounsellservice@psc.mo.gov

Office of the Public Counsel
opcservice@ded.mo.gov