

April 19, 2018

INDIANA UTILITY  
REGULATORY COMMISSION

INDIANA UTILITY REGULATORY COMMISSION

**IN RE THE INDIANA OFFICE OF )  
UTILITY CONSUMER COUNSELOR'S )  
OBJECTION TO THE THIRTY-DAY )  
FILING MADE BY LMH UTILITIES )      THIRTY DAY FILING # 50166  
CORPORATION ON MARCH 26, 2018 )  
PURSUANT TO 170 I.A.C. 1-6-1(b) )**

**INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR'S OBJECTION TO A  
THIRTY-DAY FILING BY LMH UTILITIES CORPORATION**

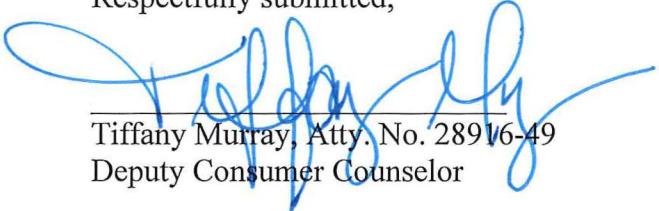
Comes now the Indiana Office of Utility Consumer Counselor (“OUCC”), and hereby files its timely objection to the thirty-day filing (“Filing”) made by LMH Utilities Corporation (“LMH”) on March 26, 2018, designated by the Commission as filing #50166. In support of its objection to the Filing, the OUCC states as follows:

1. LMH overstates the revenues included in its calculation. Total revenues per IURC Final Order in Cause No. 43431 are \$803,852. This amount already includes other revenues of \$44,107, which are not subject to increase. LMH added these revenues into the calculation, thereby double counting these revenues.
2. LMH also overstated the operating expenses approved in Cause No. 43431 by \$4,217. LMH neglected to reduce taxable income by interest expense of \$27,350. It also appears that LMH did not use the correct federal income tax rate from that case. In Cause No. 43431, the Commission stated it agreed with LMH’s rebuttal position on income taxes, which applied the tiered rates to LMH’s taxable income (Cause No. 43431, Final Order, page 25-26). These errors caused LMH’s state income tax expense to be overstated by \$4,759 and its federal income tax expense to be overstated by \$32,463.
3. LMH also neglected to base its calculation of the percent decrease on revenues subject to increase rather than total revenues.

4. Finally, LMH neglected to gross-up the revenue reduction to calculate the percent decrease to be applied to its current tariff rates.
5. The OUCC proposes LMH amend its Filing to address the errors described above so as to accurately reflect the new 21% corporate income tax rate in its base rates.

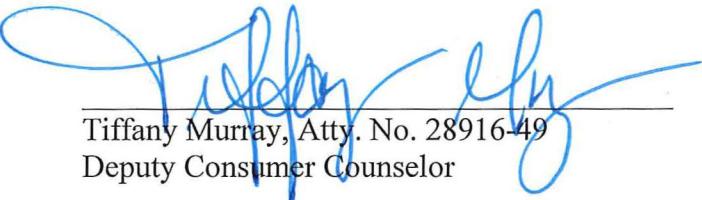
WHEREFORE, the OUCC respectfully requests the Commission reject or suspend approval of LMH's Filing made on March 26, 2018 pertaining to the calculation of its income tax expense based on the new 21% corporate income tax rate as a result of the Tax Cuts and Jobs Act of 2017.

Respectfully submitted,

  
Tiffany Murray, Atty. No. 28916-49  
Deputy Consumer Counselor

**CERTIFICATE OF SERVICE**

This is to certify that a copy of the foregoing ***INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR's OBJECTION TO A THIRTY-DAY FILING BY LMH UTILITIES CORPORATION*** has been served upon the following counsel of record in the captioned proceeding by depositing a copy of same in the United States mail, first class postage prepaid, on April 19, 2018.



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The undersigned hereby certifies that a copy of the foregoing has been served upon the following via electronic mail, this day April 19, 2018:

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