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May 25th, 2018

Electronically filed

RE: LMH Utilities Corporation – 30 Day Filing (Filing No. 50166)

Dear Ms. Becerra,

LMH Utilities Corporation (“LMH” or “Respondent”) is a responding utility in the Commission’s investigation into the impacts of the Tax Cuts and Jobs Act of 2017 under the Commission’s Cause No. 45032. On February 16, 2018, LMH was ordered to file revised tariff sheets using the 30 day filing process of 170 IAC 1-6-5 and 170 IAC 1-6-6. In keeping with its understanding of that Order, Respondent submitted revised tariff sheets and supportive testimony of Tracy Wyne. Additionally Respondent included a copy of the legal notice which has been delivered to the Dearborn County Register, a newspaper of general circulation within Respondent’s service area. Respondent believes such notice was published on or before April 5, 2018. Additionally a copy of this notice has been posted at Respondent’s offices. On April 24, 2018, the Office of Utility Consumer Counselor (“OUCC”) filed an objection to LMH’s 30 Day Filing. LMH has now caused to be recalculated its revenue requirement and resulting rates. Attached is a revised tariff reflecting such recalculation and the revised revenue requirement. For ease of review each attachment is marked “Revised”.

Counsel for Respondent has provided a copy of this letter, and accompanying material to: Loraine Seyfried, as the presiding Administrative Law Judge in Cause No. 45032; Brian Latham, Senior Utility Analyst; Tiffany I. Murray, Counsel for the OUCC in Cause No. 45032; and Scott Bell, Director of the OUCC Water/Wastewater Division.

To the extent the Commission or the OUCC needs additional information please contact the undersigned, or Respondent’s Accountant:

Tracy Wyne
Sherman, Barber & Mullikin
(812) 265-5312

Very truly yours,



L. Parvin Price
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DMS 12514061v1

L.M.H. UTILITIES CORP.

SCHEDULE OF RATES AND CHARGES

Rates established pursuant to IURC Cause No. 43431 dated January 21, 2009

Revised per the February 16, 2018 Order of the Commission in Cause No. 45032

(I) Metered Users:

(A) Each user shall pay a monthly base charge in accordance with the following applicable size of meter installed.

Meter Size	Monthly <u>Base Charge</u>
5/8 - 3/4 inch meter	\$15.22
1 inch meter	\$31.19
1 1/4 inch meter	\$47.15
1 1/2 inch meter	\$66.31
2 inch meter	\$111.04
3 inch meter	\$249.44
4 inch meter	\$430.44
6 inch meter	\$973.42

(B) In addition to the monthly base charge set forth above, each user shall pay a monthly usage charge based upon their monthly water consumption.

Flow Charge (Per 1,000 gallons)	<u>Monthly Flow Charge</u> \$6.05
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Wholesale Rate:

Applicable when another sewer utility requests wholesale service for their customers' waste

Flow Charge (Per 1,000 Gallons) **\$8.00**

(Note: No Base Charge is applicable to wholesale rate customers)

L.M.H. UTILITIES CORP.

Non-Recurring Charges

Tap-On Fee	\$625.00
	\$7.00

If the net bill is not paid within seventeen (17) days after the bill is mailed, it shall become a delinquent bill and a late payment charge will be added in the amount of ten percent (10%) of the first three (3) dollars and three (3) percent of the excess of three (3) dollars.

Customer Deposit (2 months avg bill)	
Residential Customers	\$101.86

Subject to Indiana Administrative Code 170 IAC 6-1-15

System Development Charge

A system development charge will be assessed to all applicants for sewer service. The fee will be charged at the time of sewer permit application.

5/8"	meter connection	(1 edu)	\$1,174
3/4"	meter connection	(1.5 edu)	1,760
1"	meter connection	(2.5 edu)	2,934
1 1/2"	meter connection	(5 edu)	5,868
2"	meter connection	(8 edu)	9,388
3"	meter connection	(17.5 edu)	20,537
4"	meter connection	(30 edu)	35,206
6"	meter connection	(62.5 edu)	73,347

LMH UTILITIES, INC.
Revenue Requirements PER IURC Cause No. 45032

	IURC Cause #43431	IURC Cause #45032
Revenue Subject to Adjustment	\$ 759,745	\$ 741,276
Other Revenue	44,107	44,107
Utility Receipts	<u>(11,240)</u>	<u>(10,981)</u>
Subtotal	792,612	774,402
O&M Expenses	<u>575,810</u>	<u>575,810</u>
NI before Tax	216,802	198,592
Synchronized Interest	<u>(34,240)</u>	<u>(34,240)</u>
Subtotal	182,562	164,352
Utility Receipts Tax	<u>11,240</u>	<u>10,981</u>
Supplemental Net Income	193,802	175,333
State tax rate	8.50%	8.50%
State Income Taxes	<u>16,473</u>	<u>14,903</u>
Subtotal above	182,562	164,352
Less State Income Taxes	<u>(16,473)</u>	<u>(14,903)</u>
Federal Taxable Income	166,089	149,449
Federal tax rate	<u>28.91%</u>	<u>21.00%</u>
Federal Income Tax	<u>48,024</u>	<u>31,384</u>
Net Income	<u>\$ 152,305</u>	<u>\$ 152,305</u>
Revenue Requirements IURC Cause #43431		759,745
Revenue Requirements IURC Cause #45032		<u>741,276</u>
Required Reduction of Revenue		<u>18,469</u>
Reduction Percentage		<u>2.43%</u>

LMH UTILITIES, INC.
IURC CAUSE #45032
Current and Proposed Rates

	Current IURC Cause #43431	Proposed IURC Cause #45032
5/8-3/4 inch meter	15.59	15.22
1 inch meter	31.96	31.19
1 1/4 inch meter	48.32	47.15
1 1/2 inch meter	67.96	66.31
2 inch meter	113.80	111.04
3 inch meter	255.65	249.44
4 inch meter	441.15	430.44
6 inch meter	997.66	973.42
 Monthly Flow Charge (per 1,000 g)	 6.20	 6.05