

I. H. Utilities, Inc.
2538 Allegheny
Cuba, Mo. 65453
573-885-3320
573-885-3352 (Fax)

FILED

MAY 19 2011

May 12, 2011

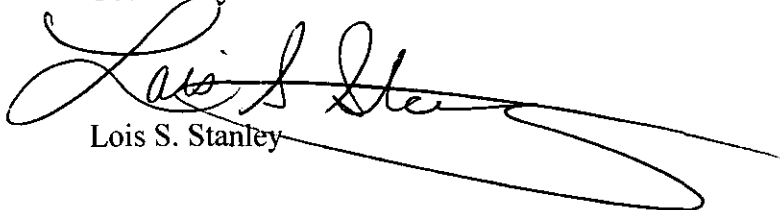
Missouri Public Service Commission
P. O. Box 360
Jefferson City, Mo. 65102

Missouri Public
Service Commission

Dear Sir:

Enclosed is a copy of the 2010 Annual Report. Also enclosed is a copy of the e-mail I received about the report. I have made all the changes, but I cannot get the Assets and liabilities to balance. I ask for help last year, because I had that problem last year. I really would like for someone to help me with this report. I really do not understand parts of the report.

Yours truly



Lois S. Stanley

jim stanley

From: "Gaskins, Patricia" <Patricia.Gaskins@psc.mo.gov>
To: "jim stanley" <jlstan@centurytel.net>
Sent: Wednesday, May 11, 2011 10:27 AM
Subject: RE: I.H. Utilities, Inc._Water_Missouri PSC 2010 Annual Report_Response Deficiency

Mr. Stanley, did you attach the wrong annual report? The copy attached to this email has all the same errors addressed in my email. The balance sheet doesn't balance(retained earnings needs to be adjusted so that Assets and Liabilities balance) CIAC on page 9 has to be amortized, and the verification page has to be re-notarized. Please let me know if this was attached in error, and feel free to contact me with any questions you may have.

From: jim stanley [mailto:jlstan@centurytel.net]
Sent: Wednesday, May 11, 2011 8:00 AM
To: Gaskins, Patricia
Subject: Re: I.H. Utilities, Inc._Water_Missouri PSC 2010 Annual Report_Response Deficiency

Enclosed Annual Report.

COPY

----- Original Message -----

From: Gaskins, Patricia
To: 'jlstan@centurytel.net'
Sent: Monday, April 25, 2011 9:09 AM
Subject: I.H. Utilities, Inc._Water_Missouri PSC 2010 Annual Report_Response Deficiency

The Missouri Public Service Commission (Commission) has received your response to its deficiency notice regarding the I. H. Utilities, Inc. 2010 Annual Report. Commission Staff has reviewed the response and has determined it does not correctly address all deficiencies reported. Therefore, an additional response on behalf of the Company is required.

For your convenience, a copy of the original deficiency email has been attached which outlines the items that are required. While items 1, 2 and 4 were addressed, a response to item 3 has not been addressed or is inadequate. Also, during my review of your response I have discovered another error.

5. Page 9 – Amortization of I.H. Utilities' CIAC was not figured. Please complete using lines 18-24 or 25-27 as applicable.

A response for this/these item(s) is required in order to show your report as complete and remove it from deficiency status.

You **must resubmit** the entire annual report with the appropriate changes and the reference number listed below in order for it to be properly entered into the system. Your revised annual report **must also include** a newly notarized verification page. Given the fact that the information in your revised report will have changed, the previous verification page will no longer be valid.

Your prompt attention to resolving this matter is appreciated. The original due date of **5/8/11** still applies to this deficiency, therefore you must respond within this time frame. The Commission rule 4 CSR 240-3.540 (4) states that a utility company which receives a notice that deficiencies exist in the information provided in the annual report shall respond to that notice **within 20 days**, or the utility company is subject to a **penalty of \$100** for each day that it is late in filing its response to the deficiency.

5/16/2011

The completed document/revision should be submitted electronically under EFIS (accessible from the Commission's Web page <http://www.psc.mo.gov/>) or mailed to:

Data Center
Missouri Public Service Commission
200 Madison Street, Suite 100, Jefferson City, MO 65101
(P.O. Box 360, Jefferson City, MO 65102-0360)

When contacting the Commission concerning your report, please reference the following identification number: **BMAR-2011-1280**.

Should you have any questions or need assistance in this process, please contact me.

A COMPANY RESPONSE TO THE ABOVE DEFICIENCY(CIES) IS REQUIRED.

Sincerely,

Patricia Gaskins
Regulatory Auditor I
Public Service Commission
615 East 13th Street
Kansas City, MO 64106
(816)-889-3945

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