



Integrated Resource Management, Inc.

A Privately Owned Public Utility

P.O. Box 642
3444 Saint Andrews Drive
White Pine, Tennessee 37890
Phone (Vol) 674-0828
Facsimile (Vol) 674-2352
Toll Free (877) 746-2910

June 3, 2009

Ms. Darlene Standley, Chief
Utilities Division
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, Tennessee 37219

filed electronically in docket office on 06/08/09

Dear Ms. Standley:

We are in receipt of your letter of May 21st requesting additional information on Integrated Resources Management's ("IRM's" or "the Company's") accounting of escrow transactions for calendar year 2008. Please consider this letter as our response to your request.

- 1. Provide copies of monthly bank statements for each month in 2008 for the Reserve Escrow Account.**

Company Response:
See attached.

- 2. Provide the number of Residential customers and the number of Commercial customers separately at December 31, 2007 and December 31, 2008.**

Company Response:

	2007	2008
Residential	29	57
Commercial	4	5
Total	33	62

- 3. Provide a reconciliation of the ending balance in the Escrow Account at December 31, 2008 as shown on the Escrow Schedule, the Bank Statement, and the Escrow Deposits reported on the Balance Sheet.**

Company Response:
See attached for reconciliation between Escrow Schedule and Balance Sheet. Refer to Item #1 above for the reconciliation to the December 2008 Bank Statement.



4. **Provide a written explanation of each withdrawal from the Escrow Account during 2008, including invoices and vendor receipts supporting each withdrawal.**

Company Response:

See attached.

5. **Explain in detail what the Company's Escrow Schedule filed with the Annual Report attempts to show. Staff does not understand why the "Escrow required for Books" differs from the "Escrow provided per Bank." Provide an escrow schedule indicating only the 2008 beginning balance, each monthly deposit and each monthly withdrawal from the escrow account and the resulting balance at the end of each month of 2008.**

Company Response:

The Company's Escrow Schedule, filed along with its Annual Report to the TRA, is intended to meet the requirements of the TRA's Order in Docket 07-00061.

The section of the Escrow Schedule that is captioned as "Escrow Required Per Books" represents the **monthly accrual** of the Company's escrow liability. This monthly accrual represents approximately 29% of the Company's revenue from continuing operations.

The section of the Escrow Schedule that is captioned as "Escrow Provided Per Bank" represents the escrow liability that has actually been **funded** in a separate bank account. The Company uses a modified cash basis of accounting system. Because of the timing of when revenues are recorded, there is a resulting lag between the time that the escrow liability is accrued and when it is funded. This lag represents the difference between "Escrow Provided Per Bank" and "Escrow Required Per Books".

I hope that these responses clear up this matter to your satisfaction. If you have any further questions, please let me know.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Jeffrey W. Cox, Sr.', written in a cursive style.

Jeffrey W. Cox, Sr.
President

Cc: William H. Novak

ATTACHMENT TO ITEM #1



P.O. Box 1800
Saint Paul, Minnesota 55101-0800
01736 TRN 1142LBXP Y ST01 T20 P0

Business Statement

Account Number:
2 512 0332 5435
Statement Period:
Dec. 27, 2007
through
Jan. 25, 2008

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INTEGRATED RESOURCE MANAGEMENT INC
PO BOX 642
WHITE PINE TN 37890-0642



To Contact U.S. Bank

**24-Hour Business
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1-800-673-3555

**Telecommunications Device
for the Deaf:**

1-800-685-5065

Internet:

usbank.com

INFORMATION YOU SHOULD KNOW

We have updated the U.S. Bank Treasury Management Services Terms and Conditions, which govern your treasury management services. These terms are effective March 1, 2008. An electronic copy of this document is provided on SinglePoint via Bank Message, or you can contact your Banker, Relationship Manager, Treasury Management Sales Consultant or Commercial Customer Service Team to obtain a copy. If you prefer, you can send an email to commercialsupport@usbank.com.

BASIC BUSINESS SAVINGS

Member FDIC

Account Number 2-512-0332-5435

U.S. Bank National Association

Account Summary

	# Items				
Beginning Balance on Dec. 27		\$	4,192.16	Annual Percentage Yield Earned	0.0087%
Other Deposits	1		0.03	Interest Earned this Period	\$ 0.03
				Interest Paid this Year	\$ 0.03
Ending Balance on Jan. 25, 2008		\$	4,192.19	Number of Days in Statement Period	30

Other Deposits

Date	Description of Transaction	Ref Number	Amount
Jan. 25	Interest Paid	2500005972	\$ 0.03
Total Other Deposits			\$ 0.03



P.O. Box 1800
Saint Paul, Minnesota 55101-0800
01736 TRN 1109LBXP Y ST01 T20 P0

Business Statement

Account Number:
2 512 0332 5435
Statement Period:
Jan. 28, 2008
through
Feb. 26, 2008

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WHITE PINE TN 37890-0642



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NEWS FOR YOU

Consolidate your debt with a Home Equity Line of Credit today!

BASIC BUSINESS SAVINGS

Member FDIC

Account Number 2-512-0332-5435

U.S. Bank National Association

Account Summary

	# Items				
Beginning Balance on Jan. 28		\$	4,192.19	Annual Percentage Yield Earned	0.00816%
Other Deposits	1		0.03	Interest Earned this Period	\$ 0.03
Ending Balance on Feb. 26, 2008		\$	4,192.22	Interest Paid this Year	\$ 0.06
				Number of Days in Statement Period	32

Other Deposits

Date	Description of Transaction	Ref Number	Amount
Feb. 26	Interest Paid	2600004982	\$ 0.03
Total Other Deposits			\$ 0.03



Five Star Service Guaranteed

P.O. Box 1800

Saint Paul, Minnesota 55101-0800

01736 TRN

720LBXP Y ST01

T40 P0

Business Statement

Account Number:

2 512 0332 5435

Statement Period:

Feb. 27, 2008

through

Mar. 25, 2008

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BASIC BUSINESS SAVINGS**Member FDIC**

Account Number 2-512-0332-5435

U.S. Bank National Association

Account Summary

	# Items				
Beginning Balance on Feb. 27		\$	4,192.22	Annual Percentage Yield Earned	0.00909%
Other Deposits	2		1,750.26	Interest Earned this Period	\$ 0.03
Other Withdrawals	1		1,372.02-	Interest Paid this Year	\$ 0.09
				Number of Days in Statement Period	28
Ending Balance on Mar. 25, 2008		\$	4,570.46		

Other Deposits

Date	Description of Transaction	Ref Number	Amount
Mar. 18	Internet Banking Transfer	From Account 151203150066	\$ 1,750.23
Mar. 25	Interest Paid	2500013012	0.03
Total Other Deposits			\$ 1,750.26

Other Withdrawals

Date	Description of Transaction	Ref Number	Amount
Mar. 18	Internet Banking Transfer	To Account 251203198816	\$ 1,372.02-
Total Other Withdrawals			\$ 1,372.02-



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Business Statement

Account Number:
2 512 0332 5435
Statement Period:
Mar. 26, 2008
through
Apr. 23, 2008

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INFORMATION YOU SHOULD KNOW

Beginning June 15, if your interest rate is tied to the Federal Funds Rate, your interest rate will change either on or up to one business day following the announcement of a Federal Reserve Bank action to adjust rates.

BASIC BUSINESS SAVINGS

Member FDIC

Account Number 2-512-0332-5435

U.S. Bank National Association

Account Summary

	# Items				
Beginning Balance on Mar. 26		\$	4,570.46	Annual Percentage Yield Earned	0.00826%
Other Deposits	1		0.03	Interest Earned this Period	\$ 0.03
				Interest Paid this Year	\$ 0.12
Ending Balance on Apr. 23, 2008		\$	4,570.49	Number of Days in Statement Period	29

Other Deposits

Date	Description of Transaction	Ref Number	Amount
Apr. 23	Interest Paid	2300005169	\$ 0.03
Total Other Deposits			\$ 0.03



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Business Statement

Account Number:
2 512 0332 5435
Statement Period:
Apr. 24, 2008
through
May 23, 2008



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BASIC BUSINESS SAVINGS

Member FDIC

Account Number 2-512-0332-5435

U.S. Bank National Association

Account Summary

	# Items				
Beginning Balance on Apr. 24		\$	4,570.49	Annual Percentage Yield Earned	0.00798%
Other Deposits	1		0.03	Interest Earned this Period	\$ 0.03
				Interest Paid this Year	\$ 0.15
Ending Balance on May 23, 2008		\$	4,570.52	Number of Days in Statement Period	30

Other Deposits

Date	Description of Transaction	Ref Number	Amount
May 23	Interest Paid	2300005926	\$ 0.03
Total Other Deposits			\$ 0.03



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845LBXP Y ST01

T37 P0

Business Statement

Account Number:

2 512 0332 5435

Statement Period:

May 27, 2008

through

Jun. 24, 2008

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BASIC BUSINESS SAVINGS

Account Number 2-512-0332-5435

U.S. Bank National Association

Account Summary**Member FDIC**

	# Items				
Beginning Balance on May 27		\$	4,570.52	Annual Percentage Yield Earned	0.00748%
Other Deposits	1		0.03	Interest Earned this Period	\$ 0.03
Ending Balance on Jun. 24, 2008		\$	4,570.55	Interest Paid this Year	\$ 0.18
				Number of Days in Statement Period	32

Other Deposits

Date	Description of Transaction	Ref Number	Amount
Jun. 24	Interest Paid	2400012988	\$ 0.03
Total Other Deposits			\$ 0.03



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01736 TRN 924LBXP Y ST01 T19 P0

Business Statement

Account Number:
2 512 0332 5435
Statement Period:
Jun. 25, 2008
through
Jul. 24, 2008



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BASIC BUSINESS SAVINGS

Member FDIC

Account Number 2-512-0332-5435

U.S. Bank National Association

Account Summary

	# Items				
Beginning Balance on Jun. 25		\$	4,570.55	Annual Percentage Yield Earned	0.00798%
Other Deposits	1		0.03	Interest Earned this Period	\$ 0.03
				Interest Paid this Year	\$ 0.21
Ending Balance on Jul. 24, 2008		\$	4,570.58	Number of Days in Statement Period	30

Other Deposits

Date	Description of Transaction	Ref Number	Amount
Jul. 24	Interest Paid	2400005888	\$ 0.03
Total Other Deposits			\$ 0.03



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Business Statement

Account Number:
2 512 0332 5435
Statement Period:
Jul. 25, 2008
through
Aug. 25, 2008



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BASIC BUSINESS SAVINGS

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Account Number 2-512-0332-5435

U.S. Bank National Association

Account Summary

	# Items				
Beginning Balance on Jul. 25		\$	4,570.58	Annual Percentage Yield Earned	0.00748%
Other Deposits	1		0.03	Interest Earned this Period	\$ 0.03
				Interest Paid this Year	\$ 0.24
Ending Balance on Aug. 25, 2008		\$	4,570.61	Number of Days in Statement Period	32

Other Deposits

Date	Description of Transaction	Ref Number	Amount
Aug. 25	Interest Paid	2500005419	\$ 0.03
Total Other Deposits			\$ 0.03



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Business Statement

Account Number:
2 512 0332 5435
Statement Period:
Aug. 26, 2008
through
Sep. 24, 2008

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NEWS FOR YOU

SinglePoint® Essentials, an online cash management suite, is a complete online banking solution and a money-saving tool. By placing two or more stop payments or three or more wire transfers using SinglePoint Essentials you will save your business money verses using the branch. SinglePoint Essentials saves you time, deploys U.S. Bank's highest level of security and comes bundled with many other useful tools. To learn more, contact your U.S. Bank representative or visit online at: usbank.com/singlepointessentials.

INFORMATION YOU SHOULD KNOW

As a reminder, U.S. Bank assesses a Foreign Transaction Fee up to 3% on each transaction performed with your U.S. Bank Visa® Check Card or your U.S. Bank ATM Card at merchants and ATMs located outside the United States. Effective October 22, 2008 a foreign transaction fee of 2% will be assessed on each transaction made outside the U.S. and processed in U.S. dollars without a currency conversion and performed with your U.S. Bank ATM Card at merchants and with your U.S. Bank ATM Card or your U.S. Bank Visa® Check Card at ATMs.

BASIC BUSINESS SAVINGS

Account Number 2-512-0332-5435

U.S. Bank National Association

Member FDIC

Account Summary

	# Items				
Beginning Balance on Aug. 26		\$	4,570.61	Annual Percentage Yield Earned	0.00798%
Other Deposits	1		0.03	Interest Earned this Period	\$ 0.03
Ending Balance on Sep. 24, 2008		\$	4,570.64	Interest Paid this Year	\$ 0.27
				Number of Days in Statement Period	30

Other Deposits

Date	Description of Transaction	Ref Number	Amount
Sep. 24	Interest Paid	2400011810	\$ 0.03
Total Other Deposits			\$ 0.03



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Business Statement

Account Number:
2 512 0332 5435
Statement Period:
Sep. 25, 2008
through
Oct. 24, 2008

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BASIC BUSINESS SAVINGS

Member FDIC

Account Number 2-512-0332-5435

U.S. Bank National Association

Account Summary

	# Items				
Beginning Balance on Sep. 25		\$	4,570.64	Annual Percentage Yield Earned	0.00798%
Other Deposits	1		0.03	Interest Earned this Period	\$ 0.03
				Interest Paid this Year	\$ 0.30
Ending Balance on Oct. 24, 2008		\$	4,570.67	Number of Days in Statement Period	30

Other Deposits

Date	Description of Transaction	Ref Number	Amount
Oct. 24	Interest Paid	2400005120	\$ 0.03
Total Other Deposits			\$ 0.03



P.O. Box 1800
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1736 TRN

Y ST01

Business Statement

Account Number:
2 512 0332 5435
Statement Period:
Oct. 27, 2008
through
Nov. 26, 2008

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BASIC BUSINESS SAVINGS

Account Number 2-512-0332-5435

U.S. Bank National Association

Member FDIC

Account Summary

	# Items				
Beginning Balance on Oct. 27		\$	4,570.67	Annual Percentage Yield Earned	0.00968%
Other Deposits	1		0.04	Interest Earned this Period	\$ 0.04
Ending Balance on Nov. 26, 2008		\$	4,570.71	Interest Paid this Year	\$ 0.34
				Number of Days in Statement Period	33

Other Deposits

Date	Description of Transaction	Ref Number	Amount
Nov. 26	Interest Paid	26000004553	\$ 0.04
Total Other Deposits			\$ 0.04



P.O. Box 1800
Saint Paul, Minnesota 55101-0800

1736 TRN

Y ST01

Business Statement

Account Number:
2 512 0332 5435
Statement Period:
Nov. 28, 2008
through
Dec. 23, 2008

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000008068 1 MB 0.369 106481029255930 P
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INFORMATION YOU SHOULD KNOW

Effective February 1, 2009 - New processing charge for checks deposited in U.S. Dollars on select Foreign Countries/Banks
- \$50.00

BASIC BUSINESS SAVINGS

Member FDIC

Account Number 2-512-0332-5435

U.S. Bank National Association

Account Summary

	# Items				
Beginning Balance on Nov. 28		\$	4,570.71	Annual Percentage Yield Earned	0.00859%
Customer Deposits	1		4,000.00	Interest Earned this Period	\$ 0.03
Other Deposits	1		0.03	Interest Paid this Year	\$ 0.37
Ending Balance on Dec. 23, 2008		\$	8,570.74	Number of Days in Statement Period	27

Customer Deposits

Number	Date	Ref Number	Amount
	Dec. 23	4720331408	4,000.00

Total Customer Deposits \$ 4,000.00

Other Deposits

Date	Description of Transaction	Ref Number	Amount
Dec. 23	Interest Paid	2300011223	\$ 0.03

Total Other Deposits \$ 0.03

Note: Ties to Escrow Statement included in Attachment Support for Item #3.

ATTACHMENT TO ITEM #3

IRM Utility
Activity Report for Escrow Account
For the Twelve Months Ended December 31, 2008

SU-2

Month	Escrow Required Per Books				Escrow Provided Per Bank			
	Beginning Balance	Placed Into Escrow	Removed From Escrow	Ending Balance	Beginning Balance	Placed Into Escrow	Removed From Escrow	Ending Balance
January	\$5,698.48	\$966.35	\$0.00	\$6,664.83	\$4,192.16	\$0.03	\$0.00	\$4,192.19
February	6,664.83	882.91	739.12	6,808.62	4,192.19	0.03	0.00	4,192.22
March	6,808.62	1,339.46	0.00	8,148.08	4,192.22	1,750.26	1,372.02	4,570.46
April	8,148.08	333.76	0.00	8,481.84	4,570.46	0.03	0.00	4,570.49
May	8,481.84	1,608.64	0.00	10,090.48	4,570.49	0.03	0.00	4,570.52
June	10,090.48	1,042.72	0.00	11,133.20	4,570.52	0.03	0.00	4,570.55
July	11,133.20	1,180.56	0.00	12,313.76	4,570.55	0.03	0.00	4,570.58
August	12,313.76	1,269.48	0.00	13,583.24	4,570.58	0.03	0.00	4,570.61
September	13,583.24	683.61	0.00	14,266.85	4,570.61	0.03	0.00	4,570.64
October	14,266.85	770.45	0.00	15,037.30	4,570.64	0.03	0.00	4,570.67
November	15,037.30	1,133.46	0.00	16,170.76	4,570.67	0.04	0.00	4,570.71
December	16,170.76	898.93	0.00	17,069.69	4,570.71	4,000.03	0.00	8,570.74
Total		\$12,110.33	\$739.12			\$5,750.60	\$1,372.02	

NOTE: See attached bank statement for support.

Name of Respondent IRM Utility	This Report is: (1) <u> </u> An Original (2) <u>X</u> A Resubmission	Date of Report (Mo, Da, Yr) 3-31-2009	Year of Report 2008
COMPARATIVE BALANCE SHEET			
Account Name (a)	Ref Page (b)	Current Year (c)	Previous Year (d)
ASSETS			
Utility Plant in Service (101-105)	F5/W1/S1	\$909,163	\$896,098
Accum. Depreciation and Amortization (108)	F5/W2/S2	61,624	30,812
Net Utility Plant		\$847,539	\$865,286
Cash		\$9,119	\$8,749
Customer Accounts Receivable (141)		0	0
Special Deposits (132)		10,419	4,372
Miscellaneous Deferred Debits (186)		0	366
Other Assets (Please Specify)		0	0
Other Assets (Please Specify)		0	0
Total Assets		\$867,077	\$878,773
LIABILITIES AND CAPITAL			
Common Stock Issued (201)	F-6	\$1,000	\$1,000
Preferred Stock Issued (204)	F-6	0	0
Other Paid-In Capital (211)		0	0
Retained Earnings (215)	F-6	30,125	22,879
Capital (Proprietary & Partnership-218)	F-6	57,875	57,675
Total Capital		\$88,999	\$81,554
Long-Term Debt (224)	F-6	\$0	\$0
Accounts Payable (231)		0	0
Notes Payable (232)		0	0
Customer Deposits (235)		2,032	1,732
Accrued Taxes (236)		0	0
Advances Payable		0	0
Escrowed Deposits (235.1)		17,070	5,698
Other Liabilities (Please Specify)		0	0
Other Liabilities (Please Specify)		0	0
Other Liabilities (Please Specify)		0	0
Advances for Construction		0	0
Contributions In Aid Of Const.-Net (271-2)	F-8	758,976	789,788
Total Liabilities		\$778,078	\$797,218
Total Liabilities & Capital		\$867,077	\$878,772

Integrated Resource Management

Balance Sheet

As of December 31, 2008

	<u>Total</u>
ASSETS	
Current Assets	
Bank Accounts	
131 Cash	
131.01 Cash in Bank	-12.26
131.02 IRM Utility Service Account	9,131.11
Total 131 Cash	<u>9,118.85</u>
132 Special Deposits	
132.01 Special Deposits-Escrow Deposits	8,570.74
132.02 Special Deposits-Customer Deposits	1,848.11
132.03 Special Deposits-Letter of Credit	0.00
Total 132 Special Deposits	<u>10,418.85</u>
133 Inactive Accounts	
133.1 CD#20522	0.00
133.2 CD#26719	0.00
133.3 CD#52509	0.00
133.4 Loan - ESC	0.00
133.5 Petty Cash	0.00
133.6 Security Savings Account	0.00
Total 133 Inactive Accounts	<u>0.00</u>
Total Bank Accounts	<u>\$19,537.70</u>
Accounts Receivable	
141 Customer Accounts Receivable	0.00
Total Accounts Receivable	<u>\$0.00</u>
Other Current Assets	
132.99 Undeposited Funds	0.00
186 Miscellaneous Deferred Debits	
186.10 Prepaid Income Taxes	0.00
186.20 Prepaid Bonding Cost	0.00
Total 186 Miscellaneous Deferred Debits	<u>0.00</u>
Total Other Current Assets	<u>\$0.00</u>
Total Current Assets	<u>\$19,537.70</u>
Fixed Assets	
101 Utility Plant in Service	
351 Organization	1,900.00
351.00 Organization - Enterprise	61,230.00
351.07 Organization - Wild Briar	575.00
351.10 Organization - Mountain Shangrila	400.00
351.11 Organization - Mountain Reflections	390.00
351.12 Organization - Lost Creek	550.00
351.13 Organization - Bird's Creek	6,000.00
351.14 Organization - Ashley Meadows	2,875.00
351.99 Organization - Accumulated Amortization	-2,354.27
Total 351 Organization	<u>71,565.73</u>
353 Land & Land Rights	363.49
353.04 Land - Emory Point	55,600.00
353.05 Land - Compass Pointe	940.00
353.07 Land - Wild Briar	2,100.00
Total 353 Land & Land Rights	<u>59,003.49</u>

ATTACHMENT TO ITEM #4

IRM – C&C Company

P.O. Box 645 • White Pine, Tennessee 37890 • Telephone (865) 674-0838 • Facsimile (865) 674-2352

Invoice

DATE	INVOICE #
2/14/2008	8012

BILL TO
Integrated Resources Management, Inc. PO Box 642 White Pine, TN 37890

P.O. NO.	TERMS	PROJECT
	Due on receipt	

QUANTITY	DESCRIPTION	RATE	AMOUNT
	Non-Routine Maintenance		
	1-4-2008		
	Sterling Springs S/D Sewer Main Plugged		
	Foreman w/ Mileage (7.5 Hours - 118 miles)	283.41	283.41
	Repair Technician w/ Mileage (7.5 Hours - 85 miles)	192.08	192.08
			475.49
	1-7-2008		
	Compass Pointe S/D Tree Fall		
7	Foreman	30.00	210.00
	Repair Technician w/ Mileage (2 Hours - 27.5 miles)	53.63	53.63
	Paid Invoice CK #2360 (IRM Utility)	-739.12	-739.12
		Total	\$0.00

Note: Ties to
escrow statement
included in
Attachment support
for Item #3.