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April 9, 2009

Eddie Roberson, Chairman  
Tennessee Regulatory Authority  
460 James Robertson Parkway  
Nashville, TN 37243-0505

*Via E-mail and Hand Delivery*

Attention: Sharla Dillon

Re: Petition of Lynwood Utility Corporation to Change and Increase Rates and  
Charges  
Docket No. 09-00034

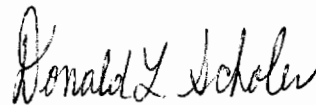
Dear Chairman Roberson:

I have enclosed for filing I have enclosed an original and five copies of the Response of Lynwood Utility Corporation to the Staff Data Request in this docket including a CD with a portion of the Response on it.

This Response and this cover letter are being filed electronically by electronic mail this same date. A copy has been served on the Ryan McGehee, Counsel for the Consumer Advocate. Please return the additional copy of the Response stamp filed to me.

Thank you for your assistance.

Sincerely yours,



DONALD L. SCHOLES

Enclosures

c: Ryan McGehee  
Tyler Ring  
Jim Ford

**IN THE TENNESSEE REGULATORY AUTHORITY  
NASHVILLE, TENNESSEE**

|                                      |   |                            |
|--------------------------------------|---|----------------------------|
| <b>IN RE: PETITION OF LYNWOOD</b>    | ) |                            |
| <b>UTILITY CORPORATION TO</b>        | ) |                            |
| <b>CHANGE AND INCREASE RATES AND</b> | ) | <b>DOCKET NO. 09-00034</b> |
| <b>CHARGES</b>                       | ) |                            |
|                                      | ) |                            |
|                                      | ) |                            |
|                                      | ) |                            |

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**RESPONSE OF LYNWOOD UTILITY CORPORATION TO STAFF DATA REQUEST**

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To: Darlene Standley, Chief  
Utilities Division  
Tennessee Regulatory Authority  
460 James Robertson Parkway  
Nashville, TN 37243-0505

**COMPANY STATEMENT ON DATA**

Lynwood Utility Corporation is a small utility that services 825 customers in Williamson County. The Company has no employees and uses outside contractors for management, operations and administrative requirements.

In late 2006 the Company obtained a small computer and printer and uses QuickBooks program for its financial records. It does not own a word or excel program nor does it have anyone trained to use these programs. Any computer requirements have to be outsourced. The computer will not produce a CD. All files are maintained on external files and backups are done via zip drives. The Company does not own a copy machine. Any copying requirements are outsourced.

Company data which has been completed at December 31, 2008 will be provided and updated where possible in the Company's responses.

The following are the Responses of Lynwood Utility Corporation to Staff Request:

1. Please provide all information previously filed in this docket, including the Petition and all testimony in Word format and all exhibits in Excel files, complete with working formulas, via CD.

**RESPONSE:** See Company Statement on Data. The Petition, pre-filed testimony and proposed tariff in Word are on the enclosed CD. All other information is on file in this docket at the Authority.

2. Provide Exhibit A to the 07-00007 Settlement Agreement in Excel files, complete with working formulas, via CD.

**RESPONSE:** See Company Statement on Data. The information is on file in this docket at the TRA. Exhibit A is on the enclosed CD.

3. Update the Excel file, provided as Exhibit A to the settlement, to show the information as originally presented for 2006, and add columns to show the following: actual test year 2008 amounts as well as forecasted 2009 amounts.

**RESPONSE:** See Company Statement on Data. The Company's QuickBooks system started in late 2006 follows NARUC Chart of Accounts which does not compare to information in 2006. See reconciliation attached on operating expenses between 2006 and 2008 labeled 3/1 and 3/2 and identified as Response to Request No. 3.

4. Provide the number of customers per month for January 2007 thru March 2009 in Excel format, via CD.

**RESPONSE:** See Company Statement on Data and attached worksheet 4/1 identified as Response to Request No. 4.

5. On an Excel spreadsheet, complete with working formulas, provide the number of customers by month, the tariff rate and the resulting revenue (customers x tariff rate). Each month should be shown separately from January 2007 thru March 2009.

**RESPONSE:** See Company Statement on Data and attached worksheet 5/1, 5/2, 5/3 and 4/1 identified as Response to Request No. 5.

6. Provide an explanation of inspection fee revenue and how the \$1,000 amount contained in the petition is calculated. If there is a rate associated with this service, please provide a tariff reference.

**RESPONSE:** See Response to Request No. 5 for Tariff sheet page 8 of \$250.00. There were 4 inspections in 2008.

7. On an Excel spreadsheet, complete with working formulas, provide a calculation of late fees by month from January 2007 thru March 2009.

**RESPONSE:** See Company Statement on Data and attached worksheet identified as Response to Request No. 7.

8. On an Excel spreadsheet, complete with working formulas, provide the number of tap fees by month times the tariff rate. Each month should be shown separately from January 2007 thru February 2009.

**RESPONSE:**

|                   | <b>2007</b>                                           | <b>2008</b>              | <b>2009</b>       |
|-------------------|-------------------------------------------------------|--------------------------|-------------------|
| <b>Jan</b>        | $2 \times 2,750 = 5,500$                              | $1 \times 3,500 = 3,500$ | -                 |
| <b>Feb</b>        | -                                                     | -                        | -                 |
| <b>March</b>      | $1 \times 2,750 = 2,750$                              | $1 \times 3,500 = 3,500$ |                   |
| <b>April</b>      | $1 \times 2,750 = 2,750$                              | $1 \times 3,500 = 3,500$ |                   |
| <b>May</b>        | $1 \times 2,750 = 2,750$                              | -                        |                   |
| <b>June</b>       | $3 \times 2,750 = 8,250$                              | $1 \times 3,500 = 3,500$ |                   |
| <b>July</b>       | -                                                     | -                        |                   |
| <b>August</b>     | $7 \times 2,750 = 19,250$<br>$1 \times 3,500 = 3,500$ | -                        |                   |
| <b>September</b>  | $3 \times 2,750 = 8,250$                              | $1 \times 3,500 = 3,500$ |                   |
| <b>October</b>    | $2 \times 3,500 = 7,000$                              | -                        |                   |
| <b>November</b>   | -                                                     | -                        |                   |
| <b>December</b>   | -                                                     | -                        |                   |
| <b>Adjustment</b> | <u>500</u>                                            | <u>          </u>        | <u>          </u> |
| <b>TOTAL</b>      | <b><u>60,500</u></b>                                  | <b><u>17,500</u></b>     | <u>          </u> |

**NOTE:** The Company follows the NARUC System of accounts and the proper matching of revenues and expenses. To follow TRA staff method would result in the Company revenue deficiency increasing by \$94,384. See attached worksheet identified as Response to Request No. 8.

9. Provide the number of actual/projected additional customers, number of inspection fees, number of late charges and number of tap fees expected during each, month in 2009 in Excel format via CD.

**RESPONSE:** See Company Statement on Data and per following:

|                           |         |          |
|---------------------------|---------|----------|
| New Customers             | =       | 4        |
| Inspection Fees           | =       | 4        |
| Tap Fees                  | =       | 4        |
| Late Charges (3 year ave) | 1.4% of | Revenues |

10. Provide a copy each 2008 invoice for the following items: purchased wastewater, sludge removal, purchased power, materials & supplies, engineering inspections, testing and repairs and maintenance.

**RESPONSE:** See Company Statement Data. A detail listing is attached for staff's review and selection of samples of invoices to be copied identified as Response to Request No. 10.

#### SCHEDULE

|                         |      |
|-------------------------|------|
| Purchased Wastewater    | 10/1 |
| Sludge Removal          | 10/2 |
| Purchase Power          | 10/3 |
| Materials & Supplies    | 10/4 |
| Engineering Inspections | 10/5 |
| Testing                 | 10/6 |
| Repairs & Maintenance   | 10/7 |

11. Explain the expense category “operations management”, including an explanation of amounts included in this category.

**RESPONSE:** See Company Statement on Data. Operations management is for outsourced management (President) and Certified Operator who are outside contractors.

12. Provide the basis and underlying rationale to support the growth factor applied to 2008 test year amounts for purchased wastewater, sludge removal, purchased power, insurance and chemicals.

**RESPONSE:**

|                      |       | SCHEDULE    |
|----------------------|-------|-------------|
| Purchased Wastewater | (8%)  | 12/1        |
| Sludge Removal       | (10%) | 12/2 & 12/4 |
| Purchase Power       | (20%) | 12/3        |
| Insurance            | (6%)  | 12/4        |
| Chemicals            | (10%) | 12/5        |

See attached identified as Response to Request No. 12

**NOTE:** If you follow TRA staff method of using 13 month averages, you also must forecast revenues and expenses out for the 12 month periods that new rates are in effect and the 13 month averages should also be forecasted out until the 13 month averages are at the end of the period when the new rates have been in effect for 12 months. This is the method the TPSC (now TRA) followed in 1980 & 1990's.

13. Beginning with your actual Utility Plant in Service balance at December 31, 2006, provide the actual monthly additions to Utility Plant in Service thru February 28, 2009. Explain the purpose of each addition.

**RESPONSE:** Company only closes plant addition 2 – 3 times during the year.

See attached listing for construction orders closed in 2007 & 2008 identified as Response to Request No. 13.

14. Beginning with the Utility Plant in Service balance at February 28, 2009, provide the projected Utility Plant in Service additions by month tint December 31, 2009.

**RESPONSE:**

Utility Plant

|        |                                             |
|--------|---------------------------------------------|
| Jan-09 | 0                                           |
| Feb-09 | 0                                           |
| Mar-09 | 24,000 - Property Valuation Study           |
| Apr-09 | -                                           |
| May-09 | -                                           |
| Jun-09 | -                                           |
| Jul-09 | 30,000 Lab Equipment & Refurbishment of Lab |
| Aug-09 | -                                           |
| Sep-09 | 35,000 U/V Equipment                        |
| Oct-09 | -                                           |
| Nov-09 | -                                           |
| Dec-09 | -                                           |

New Sludge Box of approximately \$45,000 will be part of odor control if approved by TRA. If not it will be plant addition.

**NOTE:** Company only closes work orders 2-3 times per year.

15. Provide the depreciation rate for each category of plant and the actual amount of plant in each category from January 1, 2007 thru February 28, 2009. Additionally provide projected amounts by month from March 2009 thru December 2009.

**RESPONSE:** See Company Statement on Data. This information is contained on Schedule S-2 of the Company's annual report to the TRA filed on 3/25/09 and Schedule B-3 on rate case for this information.

Depreciation expense for Jan = Dec/09 is projected as follows:

|                         |                  |
|-------------------------|------------------|
| Depreciation            | \$158,000        |
| Amortization TDEC asset | <u>15,179</u>    |
|                         | <u>\$173,179</u> |

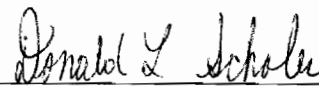
The above is based on 12/31/08 balances.

16. Please itemize the \$2,000 in “other related fees” contained in regulatory expense.

**RESPONSE:** Estimate of outsourcing cost of copying and computer requirements, answering discovery requests of Consumer Advocate and Protection Division of Office of the Attorney General and data requests of Tennessee Regulatory Authority staff.

Dated April 9, 2009.

Respectfully submitted,



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DONALD L. SCHOLES BPR #10102  
Branstetter, Stranch & Jennings, PLLC  
227 Second Avenue North, Fourth Floor  
Nashville, TN 37219  
615-254-8801

*Attorney for Lynwood Utility Corporation*

**RESPONSE  
TO  
REQUEST  
NO. 3**



| LYNWOOD UTILITY CORPORATION              |      |    |           |
|------------------------------------------|------|----|-----------|
| CHANGE IN RATE BASE SINCE LAST RATE CASE |      |    |           |
| PRIOR CASE RATE BASE                     |      | \$ | 565,425   |
| INCREASE IN DEFERRED DEBITS              |      |    | 85,901    |
| PLANT ADDITION                           | 2007 |    | 83,320    |
|                                          | 2008 |    | 80,515    |
| WORKING CAPITAL REQUIREMENT              |      |    | 52,570    |
| AMORIZATION OF CIAC                      | 2007 |    | 76,299    |
|                                          | 2008 |    | 50,824    |
| OTHER ITEMS                              |      |    | 34,099    |
| CURRENT CASE RATE BASE                   |      | \$ | 1,028,953 |

**RESPONSE  
TO  
REQUEST  
NO. 4**

## LYNWOOD UTILITY CORPORATION

## 2008 WORKSHEET

## CUSTOMERS

|         |  | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|---------|--|------|------|------|------|------|------|
| JAN     |  | 740  | 779  | 799  | 818  | 833  |      |
| FEB     |  | 740  | 778  | 807  | 822  | 836  |      |
| MAR     |  | 740  | 783  | 807  | 827  |      |      |
| APR     |  | 742  | 780  | 808  | 827  |      |      |
| MAY     |  | 753  | 790  | 807  | 830  |      |      |
| JUN     |  | 755  | 791  | 808  | 831  |      |      |
| JUL     |  | 759  | 791  | 811  | 829  |      |      |
| AUG     |  | 754  | 796  | 814  | 830  |      |      |
| SEP     |  | 765  | 795  | 814  | 830  |      |      |
| OCT     |  | 767  | 805  | 814  | 831  |      |      |
| NOV     |  | 771  | 794  | 820  | 833  |      |      |
| DEC     |  | 776  | 807  | 823  | 837  |      |      |
| AVERAGE |  | 755  | 791  | 811  | 829  |      |      |

**RESPONSE  
TO  
REQUEST  
NO. 5**

## LYNWOOD UTILITY CORPORATION

SCHEDULE R-1  
2008 WORKSHEET

## REVENUE

|                | 2005       | 2006       | 2007       | 2008       | 2009   | 2010 |
|----------------|------------|------------|------------|------------|--------|------|
| JAN            | \$ 28,151  | \$ 26,956  | \$ 29,682  | \$ 36,470  | 29,353 |      |
| FEB            | \$ 32,297  | \$ 26,132  | \$ 28,536  | \$ 26,329  | 30,002 |      |
| MAR            | \$ 25,194  | \$ 26,136  | \$ 26,452  | \$ 35,673  |        |      |
| APR            | \$ 24,741  | \$ 28,308  | \$ 29,503  | \$ 31,557  |        |      |
| MAY            | \$ 27,137  | \$ 31,700  | \$ 33,052  | \$ 30,818  |        |      |
| JUN            | \$ 38,813  | \$ 38,458  | \$ 45,592  | \$ 36,111  |        |      |
| JUL            | \$ 42,814  | \$ 47,377  | \$ 68,709  | \$ 49,797  |        |      |
| AUG            | \$ 54,834  | \$ 61,300  | \$ 64,926  | \$ 48,143  |        |      |
| SEP            | \$ 45,925  | \$ 54,259  | \$ 59,871  | \$ 82,863  |        |      |
| OCT            | \$ 44,949  | \$ 49,507  | \$ 46,208  | \$ 61,671  |        |      |
| NOV            | \$ 49,741  | \$ 42,837  | \$ 53,831  | \$ 41,639  |        |      |
| DEC            | \$ 43,321  | \$ 31,096  | \$ 44,301  | \$ 57,802  |        |      |
| SUBTOTAL       | \$ 457,917 | \$ 464,066 | \$ 530,663 | \$ 538,873 |        |      |
| Adjustments    | \$ 26,866  | \$ 747     | \$ 6,135   | \$ 233     |        |      |
| Penalty, Net   | \$ 7,143   | \$ 6,717   | \$ 7,412   | \$ 8,162   |        |      |
| Inspection Fee | \$ 9,000   | \$ 4,500   | \$ 12,500  | \$ 1,000   |        |      |
| TOTAL          | \$ 500,926 | \$ 476,030 | \$ 556,710 | \$ 548,268 |        |      |

LYNWOOD UTILITY CORPORATION

2008 WORKSHEET

GALLONS IN "000"

|        |   | 2005   | 2006   | 2007   | 2008   | 2009  | 2010 |
|--------|---|--------|--------|--------|--------|-------|------|
| JAN    | R | 4,815  | 4,618  | 4,958  | 4,790  | 4,854 |      |
|        | C | 63     | 93     | 101    | 122    | 90    |      |
| FEB    | R | 5,534  | 4,367  | 4,729  | 4,913  | 4,750 |      |
|        | C | 63     | 41     | 94     | 77     | 68    |      |
| MAR    | R | 4,241  | 4,270  | 4,344  | 4,859  |       |      |
|        | C | 76     | 92     | 227    | 126    |       |      |
| APR    | R | 4,115  | 4,702  | 4,913  | 4,548  |       |      |
|        | C | 87     | 95     | 101    | 107    |       |      |
| MAY    | R | 4,586  | 5,355  | 5,616  | 4,564  |       |      |
|        | C | 72     | 81     | 99     | 105    |       |      |
| JUN    | R | 6,548  | 6,518  | 7,798  | 5,927  |       |      |
|        | C | 111    | 118    | 147    | 140    |       |      |
| JUL    | R | 7,300  | 8,108  | 11,875 | 8,118  |       |      |
|        | C | 54     | 65     | 101    | 74     |       |      |
| AUG    | R | 9,521  | 10,510 | 11,167 | 9,787  |       |      |
|        | C | 32     | 64     | 83     | 52     |       |      |
| SEP    | R | 7,778  | 9,237  | 10,331 | 10,593 |       |      |
|        | C | 78     | 82     | 106    | 108    |       |      |
| OCT    | R | 7,921  | 8,393  | 7,399  | 8,800  |       |      |
|        | C | 183    | 173    | 204    | 180    |       |      |
| NOV    | R | 7,978  | 7,224  | 8,162  | 7,965  |       |      |
|        | C | 123    | 101    | 164    | 150    |       |      |
| DEC    | R | 7,327  | 5,331  | 6,331  | 6,294  |       |      |
|        | C | 104    | 102    | 138    | 138    |       |      |
| TOTALS | R | 77,664 | 78,633 | 87,623 | 81,158 |       |      |
|        | C | 1,046  | 1,107  | 1,565  | 1,379  |       |      |
| TOTAL  |   | 78,710 | 79,740 | 89,188 | 82,537 |       |      |

**LYNWOOD UTILITY CORPORATION**

**MONTHLY SEWER SERVICE BILLING**

Residential, Condominium, House or Apartment:

Charge per 1,000 gallons  
(actual or assumed flow) ..... \$ 6.53 (I)

Minimum monthly charge ..... \$15.00

Non-Residential:

Charge per 1,000 gallons  
(actual or assumed flow) ..... \$ 8.16 (I)

Minimum monthly charge ..... \$20.00

Walnut Grove Elementary School: (C)

Maximum Charge ..... \$891.00 (I) (C)

**TAP FEES**

Residential : ..... \$3,500.00 (I)

Non-Residential :

Charge per gallon per day  
(Computed by multiplying the peak monthly  
usage during the first year by 12 divided  
by 365 days.) ..... \$ 7.86

**SEWER CONNECTION FEES**

Residential or Non-Residential: ..... \$250.00

**GENERAL FEES**

Returned Check Charge: ..... \$20.00

**RESPONSE  
TO  
REQUEST  
NO. 7**

7/1

## LYNWOOD UTILITY CORPORATION

PENALTY REVENUE 2008

|    | HB & TS | COF    | CHAPELWOOD |  | TOTAL    |
|----|---------|--------|------------|--|----------|
| 1  | 198.83  | 385.20 | 9.46       |  | 593.49   |
| 2  | 216.75  | 109.34 |            |  | 326.09   |
| 3  | 300.22  | 847.69 | 7.96       |  | 1,155.87 |
| 4  | 240.93  | 340.00 | 6.53       |  | 587.46   |
| 5  | 259.85  | 94.90  | 4.70       |  | 359.45   |
| 6  | 257.17  | 153.59 |            |  | 410.76   |
| 7  | 308.35  | 234.46 | 26.40      |  | 569.21   |
| 8  | 360.62  | 419.48 |            |  | 780.10   |
| 9  | 387.52  | 413.36 | 8.69       |  | 809.57   |
| 10 | 277.59  | 751.16 | 12.22      |  | 1,040.97 |
| 11 | 330.55  | 529.53 | 27.91      |  | 887.99   |
| 12 | 235.57  | 450.47 | 22.86      |  | 708.90   |
|    |         |        |            |  | 8,229.86 |
|    |         |        |            |  | -67.70   |
|    |         |        |            |  | 8,162.16 |

2009

|   |        |        |      |        |
|---|--------|--------|------|--------|
| 1 | 217.21 | 383.07 | 3.85 | 604.13 |
| 2 | 342.05 | 168.62 | 3.66 | 514.33 |

**RESPONSE  
TO  
REQUEST  
NO. 8**

|                              |                 |
|------------------------------|-----------------|
| Pro-FORMA operating Revenue  |                 |
| At current rates             | (85,878)        |
| Add-Tap Fees                 | 17,500          |
| Deduct – Amortization Credit | <u>(50,824)</u> |
| Revised Operating Revenue    | (119,202)       |

|                   |                |             |
|-------------------|----------------|-------------|
| Rate Base         | 1,028,953      |             |
| Add Back CAIC Bal | <u>687,524</u> |             |
|                   | 1,716,477      |             |
| Rate of Return    | <u>x 8%</u>    | = \$137,319 |

|                         |             |                 |
|-------------------------|-------------|-----------------|
|                         | 256,521     |                 |
| Expansion Factor        | <u>.907</u> |                 |
| Required Revenue Income | 282,824     |                 |
| Per Case Filed          | 185,440     |                 |
| Income due to Staff     |             |                 |
| Method                  |             | <u>\$97,384</u> |

**RESPONSE  
TO  
REQUEST  
NO. 10**

Lynwood Utility Corporation  
Transaction Detail By Account  
January through December 2008

| Type                                | Date       | Num     | Name                     | Memo            | Class | Cir | Split             | Amount    | Balance  |
|-------------------------------------|------------|---------|--------------------------|-----------------|-------|-----|-------------------|-----------|----------|
| 710. Purchased Wastewater Treatment |            |         |                          |                 |       |     |                   |           |          |
| 710.1 - Water for Plant             |            |         |                          |                 |       |     |                   |           |          |
| Check                               | 3/31/2008  | 1118    | HB & TS                  | HB & TS Exp...  |       |     | Tennessee Co...   | 66.33     | 66.33    |
| Check                               | 4/30/2008  | 1174    | H.B. & T.S. Utility D... | Acc#08-241...   |       |     | Tennessee Co...   | 92.55     | 158.88   |
| Check                               | 5/29/2008  | 1195    | H.B. & T.S. Utility D... | Acc#08-241...   |       |     | Tennessee Co...   | 122.86    | 281.74   |
| Check                               | 7/3/2008   | 1244    | H.B. & T.S. Utility D... | Acc#08-241...   |       |     | Tennessee Co...   | 149.08    | 430.82   |
| Check                               | 8/11/2008  | 1292    | H.B. & T.S. Utility D... | Acc#08-241...   |       |     | Tennessee Co...   | 170.17    | 600.99   |
| Check                               | 8/28/2008  | 1314    | H.B. & T.S. Utility D... | Acc#08-241...   |       |     | Tennessee Co...   | 133.53    | 734.52   |
| Check                               | 9/30/2008  | 1362    | H.B. & T.S. Utility D... | Acc#08-241...   |       |     | Tennessee Co...   | 971.41    | 1,705.93 |
| Check                               | 11/13/2008 | 1438    | H.B. & T.S. Utility D... | Acc#08-241...   |       |     | Tennessee Co...   | 85.17     | 1,791.10 |
| Check                               | 12/31/2008 | 1508    | H.B. & T.S. Utility D... | #08-2410-2 L... |       |     | Tennessee Co...   | 161.95    | 1,953.05 |
| Total 710.1 - Water for Plant       |            |         |                          |                 |       |     |                   | 1,953.05  | 1,953.05 |
| 710.2 - Water for Pump Stations     |            |         |                          |                 |       |     |                   |           |          |
| Check                               | 1/15/2008  | 1020    | City of Franklin         | Acc#01358...    |       |     | Tennessee Co...   | 6.82      | 6.82     |
| Check                               | 1/15/2008  | 1020    | City of Franklin         | Acc#02100...    |       |     | Tennessee Co...   | 6.82      | 13.64    |
| Check                               | 1/15/2008  | 1020    | City of Franklin         | Acc#00012...    |       |     | Tennessee Co...   | 6.82      | 20.46    |
| Check                               | 2/14/2008  | 1060    | Middle Tennessee ...     | Riverland Pu... |       |     | Tennessee Co...   | 224.00    | 244.46   |
| Check                               | 2/14/2008  | 1060    | Middle Tennessee ...     | MOP to Sew...   |       |     | Tennessee Co...   | 226.00    | 470.46   |
| Check                               | 2/19/2008  | 1068    | City of Franklin         | Acc#01358...    |       |     | Tennessee Co...   | 7.44      | 477.90   |
| Check                               | 2/19/2008  | 1068    | City of Franklin         | Acc#02100...    |       |     | Tennessee Co...   | 7.44      | 485.34   |
| Check                               | 2/19/2008  | 1068    | City of Franklin         | Acc#00012...    |       |     | Tennessee Co...   | 7.44      | 492.78   |
| Check                               | 2/26/2008  | 1075    | Middle Tennessee ...     | Pump Sta/H...   |       |     | Tennessee Co...   | 55.00     | 547.78   |
| Check                               | 2/29/2008  | 1084    | Middle Tennessee ...     | Meter#48917...  |       |     | Tennessee Co...   | 4,950.00  | 5,497.78 |
| Check                               | 3/1/2008   | 1101    | Middle Tennessee ...     | MOP To Sew...   |       |     | Tennessee Co...   | 226.00    | 5,723.78 |
| Check                               | 3/1/2008   | 1101    | Middle Tennessee ...     | River Landin... |       |     | Tennessee Co...   | 225.00    | 5,948.78 |
| Check                               | 3/18/2008  | 1109    | City of Franklin         | Acc#01358...    |       |     | Tennessee Co...   | 7.44      | 5,956.22 |
| Check                               | 3/18/2008  | 1109    | City of Franklin         | Acc#02100...    |       |     | Tennessee Co...   | 7.44      | 5,963.66 |
| Check                               | 3/18/2008  | 1109    | City of Franklin         | Acc#00012...    |       |     | Tennessee Co...   | 7.44      | 5,971.10 |
| Check                               | 4/18/2008  | 1148    | City of Franklin         | Acc#02100...    |       |     | Tennessee Co...   | 7.44      | 5,978.54 |
| Check                               | 4/18/2008  | 1148    | City of Franklin         | Acc#02100...    |       |     | Tennessee Co...   | 7.44      | 5,985.98 |
| Check                               | 4/18/2008  | 1148    | City of Franklin         | Acc#01358...    |       |     | Tennessee Co...   | 7.44      | 5,993.42 |
| Check                               | 5/29/2008  | 1198    | City of Franklin         | Acc#071-00...   |       |     | Tennessee Co...   | 10.72     | 6,004.14 |
| Check                               | 5/29/2008  | 1198    | City of Franklin         | Acc#02100...    |       |     | Tennessee Co...   | 10.72     | 6,014.86 |
| Check                               | 5/29/2008  | 1198    | City of Franklin         | Acc#01358...    |       |     | Tennessee Co...   | 10.72     | 6,025.58 |
| Check                               | 6/20/2008  | 1224    | City of Franklin         | Acc#071-00...   |       |     | Tennessee Co...   | 11.70     | 6,037.28 |
| Check                               | 6/20/2008  | 1224    | City of Franklin         | Acc#02100...    |       |     | Tennessee Co...   | 11.70     | 6,048.98 |
| Check                               | 6/20/2008  | 1224    | City of Franklin         | Acc#01358...    |       |     | Tennessee Co...   | 11.70     | 6,060.68 |
| General Journal                     | 7/13/2008  | 0713... | City of Franklin         | Water for Pu... |       |     | 715.1 - Electr... | -5,851.00 | 209.68   |
| Check                               | 7/25/2008  | 1268    | City of Franklin         | Acc#071-00...   |       |     | Tennessee Co...   | 10.72     | 220.40   |
| Check                               | 7/25/2008  | 1268    | City of Franklin         | Acc#02100...    |       |     | Tennessee Co...   | 10.72     | 231.12   |
| Check                               | 7/25/2008  | 1268    | City of Franklin         | Acc#01358...    |       |     | Tennessee Co...   | 10.72     | 241.84   |
| Check                               | 8/28/2008  | 1311    | City of Franklin         | Acc#071-00...   |       |     | Tennessee Co...   | 10.72     | 252.56   |
| Check                               | 8/28/2008  | 1311    | City of Franklin         | Acc#02100...    |       |     | Tennessee Co...   | 10.72     | 263.28   |
| Check                               | 8/28/2008  | 1311    | City of Franklin         | Acc#01358...    |       |     | Tennessee Co...   | 10.72     | 274.00   |
| Check                               | 9/26/2008  | 1347    | City of Franklin         | Acc#071-00...   |       |     | Tennessee Co...   | 11.70     | 285.70   |
| Check                               | 9/26/2008  | 1347    | City of Franklin         | Acc#02100...    |       |     | Tennessee Co...   | 11.70     | 297.40   |
| Check                               | 9/26/2008  | 1347    | City of Franklin         | Acc#01358...    |       |     | Tennessee Co...   | 11.70     | 309.10   |
| Check                               | 10/16/2008 | 1387    | City of Franklin         | Acc#071-00...   |       |     | Tennessee Co...   | 10.72     | 319.82   |

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Lynwood Utility Corporation  
Transaction Detail By Account  
January through December 2008

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| Type                                       | Date       | Num  | Name             | Memo           | Class | Cir | Split           | Amount   | Balance  |
|--------------------------------------------|------------|------|------------------|----------------|-------|-----|-----------------|----------|----------|
| Check                                      | 10/16/2008 | 1387 | City of Franklin | Acct#02100...  |       |     | Tennessee Co... | 10.72    | 330.54   |
| Check                                      | 10/16/2008 | 1387 | City of Franklin | Acct#01358...  |       |     | Tennessee Co... | 10.72    | 341.26   |
| Check                                      | 11/18/2008 | 1442 | City of Franklin | Acct#071-00... |       |     | Tennessee Co... | 10.72    | 351.98   |
| Check                                      | 11/18/2008 | 1442 | City of Franklin | Acct#02100...  |       |     | Tennessee Co... | 10.72    | 362.70   |
| Check                                      | 11/18/2008 | 1442 | City of Franklin | Acct#01358...  |       |     | Tennessee Co... | 10.72    | 373.42   |
| Check                                      | 12/30/2008 | 1497 | City of Franklin | Acct#071-00... |       |     | Tennessee Co... | 11.70    | 385.12   |
| Check                                      | 12/30/2008 | 1497 | City of Franklin | Acct#071-01... |       |     | Tennessee Co... | 11.70    | 396.82   |
| Check                                      | 12/30/2008 | 1497 | City of Franklin | Acct#071-02... |       |     | Tennessee Co... | 11.70    | 408.52   |
| Total 710.2 - Water for Pump Stations      |            |      |                  |                |       |     |                 | 408.52   | 408.52   |
| Total 710 - Purchased Wastewater Treatment |            |      |                  |                |       |     |                 | 2,361.57 | 2,361.57 |
| TOTAL                                      |            |      |                  |                |       |     |                 | 2,361.57 | 2,361.57 |

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Lynwood Utility Corporation  
Transaction Detail By Account  
January through December 2008

10/2 - 11

| Type                               | Date       | Num     | Name                 | Memo             | Class | Clr | Split            | Amount    | Balance   |
|------------------------------------|------------|---------|----------------------|------------------|-------|-----|------------------|-----------|-----------|
| 711 - Sludge Removal Expense       |            |         |                      |                  |       |     |                  |           |           |
| Check                              | 1/15/2008  | 1024    | Waste Managemen...   | Waste Mgt In...  |       |     | Tennessee Co...  | 1,777.02  | 1,777.02  |
| Check                              | 2/14/2008  | 1061    | Cooper Environmen... | Cooper Envir...  |       |     | Tennessee Co...  | 1,626.38  | 3,403.40  |
| Check                              | 4/10/2008  | 1143    | Cooper Environmen... | Cooper Envir...  |       |     | Tennessee Co...  | 1,626.38  | 5,029.78  |
| Check                              | 7/14/2008  | 1254    | Cooper Environmen... | Cooper Envir...  |       |     | Tennessee Co...  | 1,636.38  | 6,666.16  |
| General Journal                    | 8/10/2008  | 0810... |                      | To correct po... |       |     | Tennessee Co...  | 16,999.10 | 23,665.26 |
| Check                              | 9/26/2008  | 1348    | Cooper Environmen... | Cooper Envir...  |       |     | Tennessee Co...  | 1,636.38  | 25,301.64 |
| General Journal                    | 11/30/2008 | 1111... |                      | Sludge Remo...   |       |     | 186.7 - Defer... | 4,532.38  | 29,834.02 |
| Check                              | 12/15/2008 | 1486    | Cooper Environmen... | Cooper Envir...  |       |     | Tennessee Co...  | 1,636.38  | 31,470.40 |
| Total 711 - Sludge Removal Expense |            |         |                      |                  |       |     |                  | 31,470.40 | 31,470.40 |
| TOTAL                              |            |         |                      |                  |       |     |                  | 31,470.40 | 31,470.40 |

Lynwood Utility Corporation  
Transaction Detail By Account  
January through December 2008

| Type                                        | Date       | Num     | Name                 | Memo                | Class | Cir | Split             | Amount    | Balance   |
|---------------------------------------------|------------|---------|----------------------|---------------------|-------|-----|-------------------|-----------|-----------|
| 715.1 - Purchased Power                     |            |         |                      |                     |       |     |                   |           |           |
| 715.1 - Electricity for Plant               |            |         |                      |                     |       |     |                   |           |           |
| Check                                       | 3/31/2008  | 1121    | Middle Tennessee ... | Electric for L...   |       |     | Tennessee Co...   | 4,328.00  | 4,328.00  |
| Check                                       | 5/2/2008   | 1163    | Middle Tennessee ... | MD TN Elec...       |       |     | Tennessee Co...   | 4,961.00  | 9,289.00  |
| General Journal                             | 7/13/2008  | 0713... |                      | Electricity for ... |       |     | -SPLIT-           | 4,950.00  | 14,239.00 |
| General Journal                             | 7/14/2008  | 0714... |                      | Electricity for ... |       |     | 715.2 - Electr... | 4,636.00  | 18,875.00 |
| General Journal                             | 7/15/2008  | 0715... |                      | Electricity for ... |       |     | -SPLIT-           | 4,698.00  | 23,573.00 |
| General Journal                             | 8/11/2008  | 0811... |                      | To Correct P...     |       |     | -SPLIT-           | 4,420.00  | 27,993.00 |
| Check                                       | 10/28/2008 | 1408    | Middle Tennessee ... | Elect for Plan...   |       |     | Tennessee Co...   | 5,439.00  | 33,432.00 |
| Check                                       | 12/2/2008  | 1472    | Middle Tennessee ... | Electric for Pl...  |       |     | Tennessee Co...   | 5,060.00  | 38,492.00 |
| Check                                       | 12/31/2008 | 1506    | Middle Tennessee ... | Sewer Plant ...     |       |     | Tennessee Co...   | 6,448.00  | 44,940.00 |
| Total 715.1 - Electricity for Plant         |            |         |                      |                     |       |     |                   | 44,940.00 | 44,940.00 |
| 715.2 - Electricity for Pump Stations       |            |         |                      |                     |       |     |                   |           |           |
| Check                                       | 1/15/2008  | 1022    | Middle Tennessee ... | MOP to Pum...       |       |     | Tennessee Co...   | 226.00    | 226.00    |
| Check                                       | 1/15/2008  | 1022    | Middle Tennessee ... | RL Pump Sta...      |       |     | Tennessee Co...   | 225.00    | 451.00    |
| Check                                       | 1/28/2008  | 1038    | Middle Tennessee ... | Sewer Pump ...      |       |     | Tennessee Co...   | 4,636.00  | 5,087.00  |
| Check                                       | 1/28/2008  | 1039    | Middle Tennessee ... | Sewer Pump ...      |       |     | Tennessee Co...   | 55.00     | 5,142.00  |
| Check                                       | 3/31/2008  | 1124    | Middle Tennessee ... | Electric for P...   |       |     | Tennessee Co...   | 50.00     | 5,192.00  |
| Check                                       | 4/10/2008  | 1140    | Middle Tennessee ... | Pump Station...     |       |     | Tennessee Co...   | 251.00    | 5,443.00  |
| Check                                       | 4/10/2008  | 1140    | Middle Tennessee ... | Pump Station...     |       |     | Tennessee Co...   | 252.00    | 5,695.00  |
| General Journal                             | 7/13/2008  | 0713... |                      | Electricity for ... |       |     | 715.1 - Electr... | 901.00    | 6,596.00  |
| General Journal                             | 7/14/2008  | 0714... |                      | Electricity for ... |       |     | 715.1 - Electr... | 4,636.00  | 1,960.00  |
| General Journal                             | 7/15/2008  | 0715... |                      | Electricity for ... |       |     | 715.1 - Electr... | 1,009.00  | 2,969.00  |
| General Journal                             | 8/11/2008  | 0811... |                      | Electricity for ... |       |     | 715.1 - Electr... | 576.00    | 3,545.00  |
| Check                                       | 8/22/2008  | 1305    | Middle Tennessee ... | Meter#17625...      |       |     | Tennessee Co...   | 252.00    | 3,797.00  |
| Check                                       | 8/22/2008  | 1305    | Middle Tennessee ... | Meter#17625...      |       |     | Tennessee Co...   | 252.00    | 4,049.00  |
| Check                                       | 8/28/2008  | 1312    | Middle Tennessee ... | Meter#13425...      |       |     | Tennessee Co...   | 63.00     | 4,112.00  |
| Check                                       | 9/1/2008   | 1335    | Middle Tennessee ... | Meter #1762...      |       |     | Tennessee Co...   | 263.00    | 4,375.00  |
| Check                                       | 9/1/2008   | 1335    | Middle Tennessee ... | Meter#17624...      |       |     | Tennessee Co...   | 265.00    | 4,640.00  |
| Check                                       | 9/26/2008  | 1354    | Middle Tennessee ... | Meter#13425...      |       |     | Tennessee Co...   | 58.00     | 4,698.00  |
| Check                                       | 10/28/2008 | 1409    | Middle Tennessee ... | Elect. for Pu...    |       |     | Tennessee Co...   | 61.00     | 4,759.00  |
| Check                                       | 11/13/2008 | 1439    | Middle Tennessee ... | Elect for RL...     |       |     | Tennessee Co...   | 268.00    | 5,027.00  |
| Check                                       | 11/13/2008 | 1439    | Middle Tennessee ... | Elect for Mop...    |       |     | Tennessee Co...   | 268.00    | 5,295.00  |
| Check                                       | 11/24/2008 | 1454    | Middle Tennessee ... | Elect for STA...    |       |     | Tennessee Co...   | 66.00     | 5,361.00  |
| Check                                       | 12/15/2008 | 1482    | Middle Tennessee ... | Elect for MO...     |       |     | Tennessee Co...   | 272.00    | 5,633.00  |
| Check                                       | 12/15/2008 | 1482    | Middle Tennessee ... | Elect for RL...     |       |     | Tennessee Co...   | 264.00    | 5,897.00  |
| Check                                       | 12/31/2008 | 1507    | Middle Tennessee ... | Pump Station...     |       |     | Tennessee Co...   | 92.00     | 5,989.00  |
| Total 715.2 - Electricity for Pump Stations |            |         |                      |                     |       |     |                   | 5,989.00  | 5,989.00  |
| Total 715 - Purchased Power                 |            |         |                      |                     |       |     |                   | 50,929.00 | 50,929.00 |
| TOTAL                                       |            |         |                      |                     |       |     |                   | 50,929.00 | 50,929.00 |

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11/09  
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Lynwood Utility Corporation  
Transaction Detail By Account  
January through December 2008

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| Type                                 | Date       | Num     | Name | Memo             | Class | Clr | Split   | Amount   | Balance  |
|--------------------------------------|------------|---------|------|------------------|-------|-----|---------|----------|----------|
| 715.3 - Electricity for Office       |            |         |      |                  |       |     |         |          |          |
| General Journal                      | 12/31/2008 | 1218... |      | To record off... |       |     | -SPLIT- | 1,399.32 | 1,399.32 |
| Total 715.3 - Electricity for Office |            |         |      |                  |       |     |         | 1,399.32 | 1,399.32 |
| TOTAL                                |            |         |      |                  |       |     |         | 1,399.32 | 1,399.32 |

52,328

Summary 12/31/2008 11:42:17 AM  
Total: 12/31/2008 11:42:17 AM

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Lynwood Utility Corporation  
Transaction Detail By Account  
January through December 2008

10/4 - 1/4

| Type                                   | Date       | Num  | Name              | Memo              | Class | Cir | Split           | Amount | Balance  |
|----------------------------------------|------------|------|-------------------|-------------------|-------|-----|-----------------|--------|----------|
| 720 - Materials and Supplies           |            |      |                   |                   |       |     |                 |        |          |
| 720.1 - Office Supplies                |            |      |                   |                   |       |     |                 |        |          |
| 720.11 - Postage & Delivery            |            |      |                   |                   |       |     |                 |        |          |
| Check                                  | 6/4/2008   | 1210 | FEDEX/KINKO'S     | Overnight del...  |       |     | Tennessee Co... | 50.43  | 50.43    |
| Total 720.11 - Postage & Delivery      |            |      |                   |                   |       |     |                 | 50.43  | 50.43    |
| 720.12 - Printing & Reproduction       |            |      |                   |                   |       |     |                 |        |          |
| Check                                  | 10/28/2008 | 1403 | ALL STAR CUSTO... | All Star/Inv #... |       |     | Tennessee Co... | 159.25 | 159.25   |
| Total 720.12 - Printing & Reproduction |            |      |                   |                   |       |     |                 | 159.25 | 159.25   |
| 720.13 - Telephone                     |            |      |                   |                   |       |     |                 |        |          |
| Check                                  | 1/15/2008  | 1016 | AT&T MOBILITY     | Lynwood Pho...    |       |     | Tennessee Co... | 55.35  | 55.35    |
| Check                                  | 1/28/2008  | 1037 | AT&T MOBILITY     | Lynwood Pho...    |       |     | Tennessee Co... | 141.98 | 197.33   |
| Check                                  | 1/28/2008  | 1040 | MCI               | MCI 790-3632      |       |     | Tennessee Co... | 14.93  | 212.26   |
| Check                                  | 2/4/2008   | 1049 | AT&T MOBILITY     | Lynwood Mo...     |       |     | Tennessee Co... | 46.26  | 258.52   |
| Check                                  | 2/11/2008  | 1055 | AT&T MOBILITY     | AT & T/Brand...   |       | X   | Tennessee Co... | 0.00   | 258.52   |
| Check                                  | 2/26/2008  | 1073 | MCI               | MCI 790-3632      |       |     | Tennessee Co... | 14.93  | 273.45   |
| Check                                  | 2/26/2008  | 1074 | AT&T MOBILITY     | Lynwood 615...    |       |     | Tennessee Co... | 142.00 | 415.45   |
| Check                                  | 3/11/2008  | 1099 | AT&T MOBILITY     | Lynwood Mo...     |       |     | Tennessee Co... | 46.26  | 461.71   |
| Check                                  | 3/31/2008  | 1117 | MCI               | MCI 790-3632      |       |     | Tennessee Co... | 14.93  | 476.64   |
| Check                                  | 3/31/2008  | 1120 | AT&T MOBILITY     | AT & T 6157...    |       |     | Tennessee Co... | 142.00 | 618.64   |
| Check                                  | 4/10/2008  | 1137 | AT&T MOBILITY     | 337-7003 LV...    |       |     | Tennessee Co... | 46.26  | 664.90   |
| Check                                  | 4/30/2008  | 1173 | AT&T MOBILITY     | AT & T #615...    |       |     | Tennessee Co... | 46.34  | 711.24   |
| Check                                  | 5/2/2008   | 1161 | MCI               | MCI 790-3632      |       |     | Tennessee Co... | 15.07  | 726.31   |
| Check                                  | 5/2/2008   | 1162 | AT&T MOBILITY     | AT & T #615...    |       |     | Tennessee Co... | 142.00 | 868.31   |
| Check                                  | 5/29/2008  | 1196 | AT&T MOBILITY     | AT & T #615...    |       |     | Tennessee Co... | 142.66 | 1,010.97 |
| Check                                  | 5/29/2008  | 1200 | MCI               | MCI 790-3632      |       |     | Tennessee Co... | 15.07  | 1,026.04 |
| Check                                  | 6/16/2008  | 1220 | AT&T MOBILITY     | AT & T #615...    |       |     | Tennessee Co... | 46.34  | 1,072.38 |
| Check                                  | 6/26/2008  | 1228 | MCI               | MCI 790-3632      |       |     | Tennessee Co... | 15.07  | 1,087.45 |
| Check                                  | 7/3/2008   | 1245 | AT&T MOBILITY     | AT & T #615...    |       |     | Tennessee Co... | 143.37 | 1,230.82 |
| Check                                  | 7/14/2008  | 1249 | AT&T MOBILITY     | AT & T #615...    |       |     | Tennessee Co... | 46.56  | 1,277.38 |
| Check                                  | 7/25/2008  | 1271 | MCI               | MCI 790-3632      |       |     | Tennessee Co... | 15.08  | 1,292.46 |
| Check                                  | 8/11/2008  | 1293 | AT&T MOBILITY     | AT & T #615...    |       |     | Tennessee Co... | 49.95  | 1,342.41 |
| Check                                  | 8/11/2008  | 1294 | AT&T MOBILITY     | #831137629...     |       |     | Tennessee Co... | 492.58 | 1,834.99 |
| Check                                  | 8/11/2008  | 1295 | AT&T MOBILITY     | #615/790 36...    |       |     | Tennessee Co... | 143.37 | 1,978.36 |
| Check                                  | 8/28/2008  | 1313 | MCI               | MCI 790-3632      |       |     | Tennessee Co... | 15.08  | 1,993.44 |
| Check                                  | 9/11/2008  | 1328 | AT&T MOBILITY     | #615/790 36...    |       |     | Tennessee Co... | 144.05 | 2,137.49 |
| Check                                  | 9/11/2008  | 1329 | AT&T MOBILITY     | #337-7003         |       |     | Tennessee Co... | 46.35  | 2,183.84 |
| Check                                  | 9/30/2008  | 1360 | MCI               | MCI 790-3632      |       |     | Tennessee Co... | 15.08  | 2,198.92 |
| Check                                  | 9/30/2008  | 1361 | AT&T MOBILITY     | #790-3632         |       |     | Tennessee Co... | 144.36 | 2,343.28 |
| Check                                  | 10/16/2008 | 1377 | AT&T MOBILITY     | #615/337-7003     |       |     | Tennessee Co... | 46.68  | 2,389.96 |
| Check                                  | 10/28/2008 | 1400 | AT&T MOBILITY     | #615 790-3632     |       |     | Tennessee Co... | 144.36 | 2,534.32 |
| Check                                  | 10/28/2008 | 1410 | MCI               | MCI 790-3632      |       |     | Tennessee Co... | 15.13  | 2,549.45 |
| Check                                  | 11/13/2008 | 1435 | AT&T MOBILITY     | 337-7003 Cell     |       |     | Tennessee Co... | 46.57  | 2,596.02 |
| Check                                  | 11/24/2008 | 1461 | MCI               | MCI 790-3632      |       |     | Tennessee Co... | 15.15  | 2,611.17 |
| Check                                  | 11/25/2008 | 1466 | AT&T MOBILITY     | 615790-3632...    |       |     | Tennessee Co... | 144.36 | 2,755.53 |
| Check                                  | 12/15/2008 | 1483 | AT&T MOBILITY     | 337-7003/Cel...   |       |     | Tennessee Co... | 46.57  | 2,802.10 |

Lynwood Utility Corporation  
Transaction Detail By Account  
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10/4 -2/4

| Type                                        | Date       | Nun     | Name                     | Memo              | Class        | Cir | Split              | Amount    | Balance  |
|---------------------------------------------|------------|---------|--------------------------|-------------------|--------------|-----|--------------------|-----------|----------|
| Check                                       | 12/30/2008 | 1510    | MCI                      | MCI 790-3632      | Telephone    |     | Tennessee Co...    | 15.15     | 2,817.25 |
| Check                                       | 12/31/2008 | 1509    | AT&T MOBILITY            | #790-3632 LW      | Telephone    |     | Tennessee Co...    | 144.36    | 2,961.61 |
| Total 720.13 - Telephone                    |            |         |                          |                   |              |     |                    | 2,961.61  | 2,961.61 |
| 720.14 - Capitalized Office Equipment       |            |         |                          |                   |              |     |                    |           |          |
| General Journal                             | 12/31/2008 | 1217... |                          | To reclass to ... |              |     | -SPLIT-            | 1,846.37  | 1,846.37 |
| General Journal                             | 12/31/2008 | 1220... |                          | Capitalized O...  |              |     | 720.1 - Office ... | -1,846.37 | 0.00     |
| Total 720.14 - Capitalized Office Equipment |            |         |                          |                   |              |     |                    | 0.00      | 0.00     |
| 720.1 - Office Supplies - Other             |            |         |                          |                   |              |     |                    |           |          |
| Check                                       | 1/15/2008  | 1026    | Precision Products       | Precision Pro...  |              |     | Tennessee Co...    | 120.68    | 120.68   |
| Check                                       | 2/19/2008  | 1069    | Office Depot             | Office Depot/...  |              |     | Tennessee Co...    | 81.72     | 202.40   |
| Check                                       | 5/8/2008   | 1178    | Office Depot             | Office Depot/...  |              |     | Tennessee Co...    | 468.97    | 671.37   |
| Check                                       | 10/28/2008 | 1411    | Office Depot             | Office Depot/...  |              |     | Tennessee Co...    | 111.17    | 782.54   |
| Check                                       | 10/28/2008 | 1411    | Office Depot             | Office Depot/...  |              |     | Tennessee Co...    | 7.79      | 790.33   |
| Check                                       | 12/15/2008 | 1484    | AMERICAN EXPRE...        | Office Supplies   | Office Su... |     | Tennessee Co...    | 636.78    | 1,427.11 |
| General Journal                             | 12/31/2008 | 1220... |                          | To reclass to ... |              |     | 720.14 - Capit...  | 1,846.37  | 3,273.48 |
| Total 720.1 - Office Supplies - Other       |            |         |                          |                   |              |     |                    | 3,273.48  | 3,273.48 |
| Total 720.1 - Office Supplies               |            |         |                          |                   |              |     |                    | 6,444.77  | 6,444.77 |
| 720 - Materials and Supplies - Other        |            |         |                          |                   |              |     |                    |           |          |
| Check                                       | 2/4/2008   | 1046    | Industrial Rubber & ...  | LW/IR-G Fitti...  |              |     | Tennessee Co...    | 777.34    | 777.34   |
| Check                                       | 2/4/2008   | 1050    | Dyer Fiberglass          | PI#2D106 - D...   |              |     | Tennessee Co...    | 955.00    | 1,732.34 |
| Check                                       | 2/11/2008  | 1056    | AMERICAN EXPRE...        | LW/Am Expr...     |              |     | Tennessee Co...    | 887.90    | 2,620.24 |
| Check                                       | 2/12/2008  | 1057    | FASTENAL                 | LW                |              |     | Tennessee Co...    | 66.54     | 2,686.78 |
| Check                                       | 2/22/2008  | 1071    | MARIO VASQUEZ            | Mano Vasqu...     |              |     | Tennessee Co...    | 20.22     | 2,707.00 |
| Check                                       | 2/26/2008  | 1072    | VALLEY INTERIOR          | Valley Interior   |              |     | Tennessee Co...    | 333.16    | 3,040.16 |
| Check                                       | 2/26/2008  | 1080    | NAPA AUTO PARTS          | NAPA Inv#95...    |              |     | Tennessee Co...    | 135.12    | 3,175.28 |
| Check                                       | 3/11/2008  | 1100    | AMERICAN EXPRE...        | LW/Am Expr...     |              |     | Tennessee Co...    | 400.72    | 3,576.00 |
| Check                                       | 3/11/2008  | 1102    | NAPA AUTO PARTS          | NAPA Inv#95...    |              |     | Tennessee Co...    | 27.06     | 3,603.06 |
| Check                                       | 3/12/2008  | 1103    | Dyer Fiberglass          | PI#2D106 - D...   |              |     | Tennessee Co...    | 0.00      | 3,603.06 |
| Check                                       | 3/12/2008  |         | Tennessee Comme...       | Refund CK fr...   |              |     | Tennessee Co...    | -955.00   | 2,648.06 |
| Deposit                                     | 3/12/2008  |         | Williamson County ...    | Refund of ov...   |              |     | Tennessee Co...    | -133.16   | 2,514.90 |
| Check                                       | 3/31/2008  | 1119    | Lowes Business Ac...     | Lowes/Acct 1...   |              |     | Tennessee Co...    | 222.76    | 2,737.66 |
| Check                                       | 3/31/2008  | 1116    | VALLEY INTERIOR          | Valley Interior   |              |     | Tennessee Co...    | 35.55     | 2,773.21 |
| Check                                       | 4/1/2008   | 1128    | MARIO VASQUEZ            | Mario Vasqu...    |              |     | Tennessee Co...    | 14.72     | 2,787.93 |
| Check                                       | 4/1/2008   | 1134    | Volunteer Utility Sal... | LW Inv#0055...    |              |     | Tennessee Co...    | 427.83    | 3,215.76 |
| Check                                       | 4/10/2008  | 1138    | AMERICAN EXPRE...        | LW/Am Expr...     |              |     | Tennessee Co...    | 585.63    | 3,801.39 |
| Check                                       | 4/10/2008  | 1139    | NAPA AUTO PARTS          | NAPA Inv#95...    |              |     | Tennessee Co...    | 87.85     | 3,889.24 |
| General Journal                             | 4/30/2008  | lm      |                          | to correct .10c   |              |     | Tennessee Co...    | 0.10      | 3,889.34 |
| Check                                       | 5/2/2008   | 1155    | MARIO VASQUEZ            | Cash Tickets      |              |     | Tennessee Co...    | 27.85     | 3,917.19 |
| Check                                       | 5/2/2008   | 1160    | Lowes Business Ac...     | Lowes/Acct#...    |              |     | Tennessee Co...    | 54.61     | 3,971.80 |
| Check                                       | 5/8/2008   | 1176    | DISCOUNT PLUMB...        | Discount Plu...   |              |     | Tennessee Co...    | 175.46    | 4,147.26 |
| Check                                       | 5/8/2008   | 1177    | NAPA AUTO PARTS          | Napa/Inv#96...    |              |     | Tennessee Co...    | 54.82     | 4,202.08 |
| Check                                       | 5/15/2008  | 1181    | AMERICAN EXPRE...        | LW/Am Expr...     |              |     | Tennessee Co...    | 433.69    | 4,635.77 |
| Check                                       | 6/9/2008   | 1211    | Lowes Business Ac...     | Lowes/Materi...   |              |     | Tennessee Co...    | 359.87    | 4,995.64 |
| Check                                       | 6/13/2008  | 1218    | MARIO VASQUEZ            | Cash Ticket/...   |              |     | Tennessee Co...    | 8.00      | 5,003.64 |
| Check                                       | 6/16/2008  | 1219    | AMERICAN EXPRE...        | LW/Am Expr...     |              |     | Tennessee Co...    | 540.80    | 5,544.44 |

Lynwood Utility Corporation  
Transaction Detail By Account  
January through December 2008

10/4 - 3/4

| Type            | Date       | Num     | Name                     | Memo             | Class | Cir | Split             | Amount    | Balance   |
|-----------------|------------|---------|--------------------------|------------------|-------|-----|-------------------|-----------|-----------|
| Check           | 6/20/2008  | 1222    | MARIO VASQUEZ            | Mario Vasqu...   |       |     | Tennessee Co...   | 1,045.00  | 6,589.44  |
| Check           | 6/27/2008  | 1227    | MARIO VASQUEZ            | Mario Vasqu...   |       |     | Tennessee Co...   | 833.00    | 7,422.44  |
| Check           | 7/2/2008   | 1241    | MARIO VASQUEZ            | Mario Vasqu...   |       |     | Tennessee Co...   | 969.00    | 8,391.44  |
| Check           | 7/2/2008   | 1242    | MARIO VASQUEZ            | Mario Vasqu...   |       |     | Tennessee Co...   | 49.21     | 8,440.65  |
| Check           | 7/11/2008  | 1248    | MARIO VASQUEZ            | Mario Vasqu...   |       |     | Tennessee Co...   | 1,062.50  | 9,503.15  |
| Check           | 7/14/2008  | 1251    | AMERICAN EXPRE           | LW/Am Expr...    |       |     | Tennessee Co...   | 701.58    | 10,204.73 |
| Check           | 7/14/2008  | 1255    | Gary Bentley Truck...    | Gary Bentley/... |       |     | Tennessee Co...   | 464.05    | 10,668.78 |
| Check           | 7/14/2008  | 1259    | Williamson County...     | Williamson C...  |       |     | Tennessee Co...   | 174.80    | 10,843.58 |
| Check           | 7/16/2008  | 1260    | MARIO VASQUEZ            | Mario Vasqu...   |       |     | Tennessee Co...   | 935.00    | 11,778.58 |
| Check           | 7/25/2008  | 1264    | MARIO VASQUEZ            | Mario Vasqu...   |       |     | Tennessee Co...   | 1,020.00  | 12,798.58 |
| Check           | 7/25/2008  | 1265    | FERNANDO J MAY...        | Fernando Ma...   |       |     | Tennessee Co...   | 160.00    | 12,958.58 |
| Check           | 7/25/2008  | 1266    | MARIO VASQUEZ            | Mario Vasqu...   |       |     | Tennessee Co...   | 18.04     | 12,976.62 |
| Check           | 7/25/2008  | 1270    | Lowes Business Ac...     | Lowes/Materi...  |       |     | Tennessee Co...   | 115.38    | 13,092.00 |
| Check           | 7/25/2008  | 1276    | Harpeth True Value       | Harpeth True...  |       |     | Tennessee Co...   | 12.77     | 13,104.77 |
| Check           | 7/25/2008  | 1277    | Volunteer Utility Sal... | Inv#006326/...   |       |     | Tennessee Co...   | 67.23     | 13,172.00 |
| Check           | 7/25/2008  | 1279    | Weiding Unlimited        | Inv#46620        |       |     | Tennessee Co...   | 125.81    | 13,297.81 |
| Check           | 8/1/2008   | 1280    | MARIO VASQUEZ            | Mario Vasqu...   |       |     | Tennessee Co...   | 1,020.00  | 14,317.81 |
| Check           | 8/1/2008   | 1281    | FERNANDO J MAY...        | Fernando Ma...   |       |     | Tennessee Co...   | 160.00    | 14,477.81 |
| Check           | 8/4/2008   | 1286    | DISCOUNT PLUMB...        | Inv#437720       |       |     | Tennessee Co...   | 15.92     | 14,493.73 |
| Check           | 8/8/2008   | 1287    | MARIO VASQUEZ            | Mario Vasqu...   |       |     | Tennessee Co...   | 986.00    | 15,479.73 |
| Check           | 8/8/2008   | 1288    | FERNANDO J MAY...        | Fernando Ma...   |       |     | Tennessee Co...   | 160.00    | 15,639.73 |
| Check           | 8/11/2008  | 1289    | AMERICAN EXPRE           | Fuel/LW          |       |     | Tennessee Co...   | 537.77    | 16,177.50 |
| Check           | 8/11/2008  | 1300    | MARIO VASQUEZ            | Mario Vasqu...   |       |     | Tennessee Co...   | 986.00    | 17,163.50 |
| Check           | 8/11/2008  | 1301    | FERNANDO J MAY...        | Fernando Ma...   |       |     | Tennessee Co...   | 210.00    | 17,373.50 |
| General Journal | 8/12/2008  | 0812... | MARIO VASQUEZ            | Materials and... |       |     | 736.1 - Repair... | -8,926.91 | 8,446.59  |
| Check           | 8/22/2008  | 1304    | J & H Small Engine       | Mario Vasqu...   |       |     | Tennessee Co...   | 1,037.00  | 9,483.59  |
| Check           | 8/22/2008  | 1307    | Home Depot Credit...     | J & H Small...   |       |     | Tennessee Co...   | 132.22    | 9,615.81  |
| Check           | 9/11/2008  | 1326    | AMERICAN EXPRE           | HD/LW Mater...   |       |     | Tennessee Co...   | 11.37     | 9,627.18  |
| Check           | 9/11/2008  | 1327    | AMERICAN EXPRE           | Materials        |       |     | Tennessee Co...   | 639.28    | 10,266.46 |
| Check           | 9/11/2008  | 1327    | AMERICAN EXPRE           | Fuel             |       |     | Tennessee Co...   | 275.97    | 10,542.43 |
| Check           | 9/26/2008  | 1349    | FERGUSON ENTE            | Ferguson/Inv...  |       |     | Tennessee Co...   | 145.79    | 10,688.22 |
| Check           | 9/26/2008  | 1351    | Graphic Controls         | Graphic Cont...  |       |     | Tennessee Co...   | 191.76    | 10,879.98 |
| Check           | 9/26/2008  | 1352    | JOHN DEERE LAN...        | John Deear/...   |       |     | Tennessee Co...   | 13.66     | 10,893.64 |
| Check           | 10/16/2008 | 1374    | Volunteer Utility Sal... | Inv#007004/...   |       |     | Tennessee Co...   | 111.24    | 11,004.88 |
| Check           | 10/16/2008 | 1379    | AMERICAN EXPRE           | Fuel             |       |     | Tennessee Co...   | 241.07    | 11,245.95 |
| Check           | 10/16/2008 | 1383    | DISCOUNT PLUMB...        | Inv#440924/...   |       |     | Tennessee Co...   | 43.62     | 11,289.57 |
| Check           | 10/16/2008 | 1384    | Home Depot Credit...     | HD/LW Mater...   |       |     | Tennessee Co...   | 45.26     | 11,334.83 |
| Check           | 10/16/2008 | 1389    | NAPA AUTO PARTS          | NAPA Inv#97...   |       |     | Tennessee Co...   | 49.54     | 11,384.37 |
| Check           | 10/28/2008 | 1405    | Lowes Business Ac...     | Lowes/Materi...  |       |     | Tennessee Co...   | 43.47     | 11,427.84 |
| Check           | 11/7/2008  | 1430    | RICHARD PHILLIPS         | Richard Phill... |       |     | Tennessee Co...   | 13.61     | 11,441.45 |
| Check           | 11/13/2008 | 1436    | AMERICAN EXPRE           | Materials & S... |       |     | Tennessee Co...   | 141.60    | 11,583.05 |
| Check           | 11/13/2008 | 1436    | AMERICAN EXPRE           | Fuel             |       |     | Tennessee Co...   | 605.23    | 12,188.28 |
| Check           | 11/14/2008 | 1434    | MARIO VASQUEZ            | Supplies/Mat...  |       |     | Tennessee Co...   | 65.52     | 12,253.80 |
| Check           | 11/21/2008 | 1447    | NAPA AUTO PARTS          | Inv#981559/...   |       |     | Tennessee Co...   | 59.08     | 12,312.88 |
| Check           | 11/21/2008 | 1451    | Williamson County...     | Williamson C...  |       |     | Tennessee Co...   | 131.10    | 12,443.98 |
| Check           | 11/24/2008 | 1455    | K & S Steel Fabrica...   | Inv#9911 Sta...  |       |     | Tennessee Co...   | 675.00    | 13,118.98 |
| Check           | 11/24/2008 | 1462    | Lowes Business Ac...     | Lowes/Materi...  |       |     | Tennessee Co...   | 43.07     | 13,162.05 |
| Check           | 11/26/2008 | 1464    | MARIO VASQUEZ            | supplies/cash... |       |     | Tennessee Co...   | 8.28      | 13,170.33 |

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Lynwood Utility Corporation  
Transaction Detail By Account  
January through December 2008

10/14 - 4/14

| Type                                       | Date       | Num  | Name              | Memo             | Class | Clr | Split           | Amount    | Balance   |
|--------------------------------------------|------------|------|-------------------|------------------|-------|-----|-----------------|-----------|-----------|
| Check                                      | 12/5/2008  | 1476 | MARIO VASQUEZ     | supplies/cash... |       |     | Tennessee Co... | 33.30     | 13,203.63 |
| Check                                      | 12/15/2008 | 1484 | AMERICAN EXPRE... | Fuel             | fuel  |     | Tennessee Co... | 256.21    | 13,459.84 |
| Total 720 - Materials and Supplies - Other |            |      |                   |                  |       |     |                 | 13,459.84 | 13,459.84 |
| Total 720 - Materials and Supplies         |            |      |                   |                  |       |     |                 | 19,904.61 | 19,904.61 |
| TOTAL                                      |            |      |                   |                  |       |     |                 | 19,904.61 | 19,904.61 |

Lynwood Utility Corporation  
Transaction Detail By Account  
January through December 2008

10/5 1/1

| Type                                               | Date       | Num  | Name               | Memo             | Class        | Cir | Split           | Amount   | Balance  |
|----------------------------------------------------|------------|------|--------------------|------------------|--------------|-----|-----------------|----------|----------|
| 731 - Contractual Services- Engineer               |            |      |                    |                  |              |     |                 |          |          |
| 731.1 - Inspection                                 |            |      |                    |                  |              |     |                 |          |          |
| Check                                              | 1/15/2008  | 1017 | Alley & Associates | Inv#97172/71...  |              |     | Tennessee Co... | 130.00   | 130.00   |
| Check                                              | 2/4/2008   | 1047 | Alley & Associates | Inv#97172/71...  |              |     | Tennessee Co... | 130.00   | 260.00   |
| Check                                              | 2/26/2008  | 1076 | Alley & Associates | Lot 915 LRAI...  |              |     | Tennessee Co... | 130.00   | 390.00   |
| Check                                              | 2/26/2008  | 1076 | Alley & Associates | Lot 807 LR AI... |              |     | Tennessee Co... | 130.00   | 520.00   |
| Check                                              | 5/16/2008  | 1186 | Alley & Associates | Berry's Chap...  |              |     | Tennessee Co... | 130.00   | 650.00   |
| Check                                              | 5/16/2008  | 1186 | Alley & Associates | Lot 605LR/In...  |              |     | Tennessee Co... | 130.00   | 780.00   |
| Check                                              | 6/26/2008  | 1230 | Alley & Associates | Meeting with ... |              |     | Tennessee Co... | 260.00   | 1,040.00 |
| Check                                              | 7/14/2008  | 1250 | Alley & Associates | Lot 921/Lege...  |              |     | Tennessee Co... | 130.00   | 1,170.00 |
| Check                                              | 7/14/2008  | 1250 | Alley & Associates | Insp. Fee at ... |              |     | Tennessee Co... | 130.00   | 1,300.00 |
| Check                                              | 8/11/2008  | 1298 | Alley & Associates | Lot 802 LR       |              |     | Tennessee Co... | 130.00   | 1,430.00 |
| Check                                              | 8/11/2008  | 1298 | Alley & Associates | Services fro...  |              |     | Tennessee Co... | 348.23   | 1,778.23 |
| Check                                              | 10/16/2008 | 1378 | Alley & Associates | Lot 117 Lege...  |              |     | Tennessee Co... | 130.00   | 1,908.23 |
| Check                                              | 10/16/2008 | 1378 | Alley & Associates | Lot 50 Farmi...  |              |     | Tennessee Co... | 130.00   | 2,038.23 |
| Check                                              | 10/28/2008 | 1402 | Alley & Associates | 1100 Walnut ...  |              |     | Tennessee Co... | 130.00   | 2,168.23 |
| Check                                              | 11/21/2008 | 1445 | Alley & Associates | Inv#76624/F...   | Inspectio... |     | Tennessee Co... | 475.18   | 2,643.41 |
| Check                                              | 11/21/2008 | 1445 | Alley & Associates | Inv#76883/F...   | Inspectio... |     | Tennessee Co... | 36.00    | 2,679.41 |
| Total 731.1 - Inspection                           |            |      |                    |                  |              |     |                 | 2,679.41 | 2,679.41 |
| 731 - Contractual Services- Engineer - Other       |            |      |                    |                  |              |     |                 |          |          |
| Check                                              | 6/26/2008  | 1230 | Alley & Associates | Travel Expen...  |              |     | Tennessee Co... | 21.19    | 21.19    |
| Total 731 - Contractual Services- Engineer - Other |            |      |                    |                  |              |     |                 | 21.19    | 21.19    |
| Total 731 - Contractual Services- Engineer         |            |      |                    |                  |              |     |                 | 2,700.60 | 2,700.60 |
| TOTAL                                              |            |      |                    |                  |              |     |                 | 2,700.60 | 2,700.60 |

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Lynwood Utility Corporation  
Transaction Detail By Account  
January through December 2008

10/6 - 1/3

| Type                                | Date       | Num  | Name                   | Memo              | Class | Cir | Split           | Amount   | Balance   |
|-------------------------------------|------------|------|------------------------|-------------------|-------|-----|-----------------|----------|-----------|
| 735 - Contractual Services- Testing |            |      |                        |                   |       |     |                 |          |           |
| Check                               | 1/2/2008   | 1001 | Bobby Winfrey          | Services for t... |       |     | Tennessee Co... | 2,000.00 | 2,000.00  |
| Check                               | 2/1/2008   | 1042 | Bobby Winfrey          | Services for t... |       |     | Tennessee Co... | 2,000.00 | 4,000.00  |
| Check                               | 2/26/2008  | 1078 | LabronX, Inc.          | LabronX/Inv...    |       |     | Tennessee Co... | 152.89   | 4,152.89  |
| Check                               | 3/4/2008   | 1089 | Bobby Winfrey          | Services for t... |       |     | Tennessee Co... | 2,000.00 | 6,152.89  |
| Check                               | 3/11/2008  | 1098 | LabronX, Inc.          | LabronX/Inv...    |       |     | Tennessee Co... | 813.32   | 6,966.21  |
| Check                               | 3/13/2008  | 1106 | SIERRA CONSTRU...      | LM/3 hrs/Tes...   |       |     | Tennessee Co... | 51.75    | 7,017.96  |
| Check                               | 3/13/2008  | 1107 | SIERRA CONSTRU...      | LM/3 hrs/Fed...   |       |     | Tennessee Co... | 51.75    | 7,069.71  |
| Check                               | 3/31/2008  | 1127 | Bobby Winfrey          | Services for t... |       |     | Tennessee Co... | 2,000.00 | 9,069.71  |
| Check                               | 5/1/2008   | 1158 | Bobby Winfrey          | Services for t... |       |     | Tennessee Co... | 2,000.00 | 11,069.71 |
| Check                               | 5/2/2008   | 1167 | LabronX, Inc.          | LabronX/Inv...    |       |     | Tennessee Co... | 144.46   | 11,214.17 |
| Check                               | 5/2/2008   | 1167 | LabronX, Inc.          | LabronX/Inv...    |       |     | Tennessee Co... | 433.53   | 11,647.70 |
| Check                               | 5/16/2008  | 1185 | Test America           | Test America...   |       |     | Tennessee Co... | 98.44    | 11,746.14 |
| Check                               | 6/2/2008   | 1208 | Bobby Winfrey          | Services for t... |       |     | Tennessee Co... | 2,000.00 | 13,746.14 |
| Check                               | 6/9/2008   | 1214 | LabronX, Inc.          | LabronX/Inv...    |       |     | Tennessee Co... | 268.74   | 14,014.88 |
| Check                               | 6/26/2008  | 1234 | Test America           | Test America...   |       |     | Tennessee Co... | 156.19   | 14,171.07 |
| Check                               | 7/1/2008   | 1239 | Bobby Winfrey          | Services for t... |       |     | Tennessee Co... | 2,000.00 | 16,171.07 |
| Check                               | 7/25/2008  | 1269 | LabronX, Inc.          | LabronX/Inv...    |       |     | Tennessee Co... | 194.30   | 16,365.37 |
| Check                               | 7/25/2008  | 1269 | LabronX, Inc.          | LabronX/Inv...    |       |     | Tennessee Co... | 726.41   | 17,091.78 |
| Check                               | 7/25/2008  | 1275 | Test America           | Test America...   |       |     | Tennessee Co... | 156.19   | 17,247.97 |
| Check                               | 8/1/2008   | 1285 | Bobby Winfrey          | Services for t... |       |     | Tennessee Co... | 142.80   | 17,390.77 |
| Check                               | 8/1/2008   | 1299 | LabronX, Inc.          | LabronX/Inv...    |       |     | Tennessee Co... | 262.20   | 19,390.77 |
| Check                               | 8/21/2008  | 1306 | Test America           | TA/#49817276      |       |     | Tennessee Co... | 89.25    | 19,652.97 |
| Check                               | 8/21/2008  | 1306 | Test America           | TA/#49816465      |       |     | Tennessee Co... | 156.19   | 19,898.41 |
| Check                               | 8/21/2008  | 1306 | Test America           | TA/#49819156      |       |     | Tennessee Co... | 142.80   | 20,041.21 |
| Check                               | 9/2/2008   | 1318 | Bobby Winfrey          | Services for t... |       |     | Tennessee Co... | 2,000.00 | 22,041.21 |
| Check                               | 9/26/2008  | 1353 | LabronX, Inc.          | LabronX/Inv...    |       |     | Tennessee Co... | 172.83   | 22,214.04 |
| Check                               | 9/26/2008  | 1358 | Test America           | TA/#49820217      |       |     | Tennessee Co... | 156.19   | 22,370.23 |
| Check                               | 9/26/2008  | 1358 | Test America           | TA/#49821856      |       |     | Tennessee Co... | 89.25    | 22,459.48 |
| Check                               | 10/1/2008  | 1364 | Bobby Winfrey          | Services for t... |       |     | Tennessee Co... | 2,000.00 | 24,459.48 |
| Check                               | 10/16/2008 | 1385 | LabronX, Inc.          | LabronX/Inv...    |       |     | Tennessee Co... | 420.12   | 24,879.60 |
| Check                               | 10/16/2008 | 1395 | Test America           | TA/Inv#4982...    |       |     | Tennessee Co... | 142.80   | 25,022.40 |
| Check                               | 10/28/2008 | 1406 | LabronX, Inc.          | LabronX/Inv...    |       |     | Tennessee Co... | 425.92   | 25,448.32 |
| Check                               | 10/28/2008 | 1414 | Test America           | TA/Inv#4982...    |       |     | Tennessee Co... | 89.25    | 25,537.57 |
| Check                               | 10/31/2008 | 1420 | Tenn. Contractors I... | Testing (DM...    |       |     | Tennessee Co... | 51.75    | 25,589.32 |
| Check                               | 10/31/2008 | 1421 | Tenn. Contractors I... | Testing (DM...    |       |     | Tennessee Co... | 45.00    | 25,634.32 |
| Check                               | 10/31/2008 | 1422 | Tenn. Contractors I... | Testing (DM...    |       |     | Tennessee Co... | 72.00    | 25,706.32 |
| Check                               | 10/31/2008 | 1423 | Tenn. Contractors I... | Testing (DM...    |       |     | Tennessee Co... | 72.00    | 25,778.32 |
| Check                               | 11/1/2008  | 1426 | Bobby Winfrey          | Services for t... |       |     | Tennessee Co... | 2,000.00 | 27,778.32 |
| Check                               | 11/24/2008 | 1459 | Tenn. Contractors I... | Laura Testin...   |       |     | Tennessee Co... | 54.00    | 27,832.32 |
| Check                               | 11/24/2008 | 1459 | Tenn. Contractors I... | Laura Testin...   |       |     | Tennessee Co... | 90.00    | 27,922.32 |
| Check                               | 11/24/2008 | 1460 | Tenn. Contractors I... | Laura Testin...   |       |     | Tennessee Co... | 171.00   | 28,093.32 |
| Check                               | 11/24/2008 | 1460 | Tenn. Contractors I... | Laura Testin...   |       |     | Tennessee Co... | 81.00    | 28,174.32 |
| Check                               | 12/1/2008  | 1469 | Bobby Winfrey          | Services for t... |       |     | Tennessee Co... | 2,000.00 | 30,174.32 |
| Check                               | 12/15/2008 | 1489 | LabronX, Inc.          | LabronX/Inv...    |       |     | Tennessee Co... | 211.99   | 30,386.31 |
| Check                               | 12/15/2008 | 1489 | LabronX, Inc.          | LabronX/Inv...    |       |     | Tennessee Co... | 88.41    | 30,474.72 |

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Lynwood Utility Corporation  
Transaction Detail By Account  
January through December 2008

| Type                                      | Date       | Num  | Name                   | Memo            | Class | Cir | Split           | Amount    | Balance   |
|-------------------------------------------|------------|------|------------------------|-----------------|-------|-----|-----------------|-----------|-----------|
| Check                                     | 12/31/2008 | 1512 | Tenn. Contractors I... | Laura Testin... |       |     | Tennessee Co... | 117.00    | 30,591.72 |
| Check                                     | 12/31/2008 | 1512 | Tenn. Contractors I... | Laura Testin... |       |     | Tennessee Co... | 180.00    | 30,771.72 |
| Total 735 - Contractual Services- Testing |            |      |                        |                 |       |     |                 | 30,771.72 | 30,771.72 |
| TOTAL                                     |            |      |                        |                 |       |     |                 | 30,771.72 | 30,771.72 |

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Lynwood Utility Corporation  
Transaction Detail By Account  
January through December 2008

10/6 3/3

| Type                            | Date      | Num  | Name           | Memo             | Class | Cir | Split           | Amount | Balance |
|---------------------------------|-----------|------|----------------|------------------|-------|-----|-----------------|--------|---------|
| 735.1 - Testing Materials       |           |      |                |                  |       |     |                 |        |         |
| Check                           | 1/15/2008 | 1021 | LabtronX, Inc. | Labtronix/Inv... |       |     | Tennessee Co... | 580.60 | 580.60  |
| Check                           | 1/15/2008 | 1021 | LabtronX, Inc. | Labtronix/Inv... |       |     | Tennessee Co... | 135.95 | 716.55  |
| Total 735.1 - Testing Materials |           |      |                |                  |       |     |                 | 716.55 | 716.55  |
| TOTAL                           |           |      |                |                  |       |     |                 | 716.55 | 716.55  |

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| Type                              | Date       | Numb    | Name                  | Memo            | Class                         | Split | Amount    | Balance  |
|-----------------------------------|------------|---------|-----------------------|-----------------|-------------------------------|-------|-----------|----------|
| 736 - Contractual Services- Other |            |         |                       |                 |                               |       |           |          |
| 736.1 - Repairs & Maintenance     |            |         |                       |                 |                               |       |           |          |
| 736.12 - Equipment                |            |         |                       |                 |                               |       |           |          |
| Check                             | 1/14/2008  | 1014    | Southern Sales Co...  | Southern Sal... | Tennessee Commerce            |       | 288.00    | 288.00   |
| Check                             | 2/14/2008  | 1063    | Serco Welding         | Serco Weldin... | Tennessee Commerce            |       | 262.20    | 550.20   |
| Check                             | 2/14/2008  | 1066    | Technical Service Co. | Technical Se... | Tennessee Commerce            |       | 125.00    | 675.20   |
| Check                             | 2/26/2008  | 1082    | Southern Sales Co...  | Southern Sal... | Tennessee Commerce            |       | 312.00    | 987.20   |
| Check                             | 4/1/2008   | 1135    | Technical Service Co. | Technical Se... | Tennessee Commerce            |       | 678.00    | 1,665.20 |
| Check                             | 5/2/2008   | 1170    | Southern Sales Co...  | Southern Sal... | Tennessee Commerce            |       | 260.00    | 1,925.20 |
| Check                             | 5/20/2008  | 1188    | Southern Sales Co...  | Southern Sal... | Tennessee Commerce            |       | 408.81    | 2,334.01 |
| Check                             | 6/9/2008   | 1216    | Technical Service Co. | Technical Se... | Tennessee Commerce            |       | 425.00    | 2,759.01 |
| Check                             | 6/26/2008  | 1233    | Southern Sales Co...  | Southern Sal... | Tennessee Commerce            |       | 404.50    | 3,163.51 |
| Check                             | 7/8/2008   | 1247    | Serco Welding         | Serco Weldin... | Tennessee Commerce            |       | 1,484.71  | 4,648.22 |
| Check                             | 7/25/2008  | 1274    | Southern Sales Co...  | Inv #27002      | Tennessee Commerce            |       | 396.50    | 5,044.72 |
| Check                             | 8/11/2008  | 1296    | Southern Sales Co...  | Inv #27175...   | Tennessee Commerce            |       | 396.50    | 5,441.22 |
| Check                             | 8/11/2008  | 1297    | Southern Sales Co...  | Inv#27032D...   | Tennessee Commerce            |       | 588.50    | 6,029.72 |
| Check                             | 9/26/2008  | 1357    | Southern Sales Co...  | Inv#26851/S...  | Tennessee Commerce            |       | 300.50    | 6,330.22 |
| Check                             | 10/16/2008 | 1393    | Technical Service Co. | Tech Service... | Tennessee Commerce            |       | 1,450.00  | 7,780.22 |
| Check                             | 12/15/2008 | 1491    | Southern Sales Co...  | Inv#277761...   | Tennessee Commerce            |       | 324.00    | 8,104.22 |
| Total 736.12 - Equipment          |            |         |                       |                 |                               |       | 8,104.22  | 8,104.22 |
| 736.14 - Pump Station             |            |         |                       |                 |                               |       |           |          |
| Check                             | 5/2/2008   | 1165    | Middle Tennessee ...  | MD TN Elect...  | Tennessee Commerce            |       | 64.00     | 64.00    |
| Check                             | 5/19/2008  | 1182    | Middle Tennessee ...  | MD TN Elect...  | Tennessee Commerce            |       | 252.00    | 316.00   |
| Check                             | 5/19/2008  | 1183    | Middle Tennessee ...  | MD TN Elect...  | Tennessee Commerce            |       | 254.00    | 570.00   |
| Check                             | 5/29/2008  | 1199    | Middle Tennessee ...  | Sewer Pump      | Tennessee Commerce            |       | 4,698.00  | 5,268.00 |
| Check                             | 5/29/2008  | 1201    | Middle Tennessee ...  | Pump Sta/H...   | Tennessee Commerce            |       | 62.00     | 5,330.00 |
| Check                             | 6/20/2008  | 1223    | Middle Tennessee ...  | Riverlandin...  | Tennessee Commerce            |       | 251.00    | 5,581.00 |
| Check                             | 6/20/2008  | 1223    | Middle Tennessee ...  | MOP To Sew...   | Tennessee Commerce            |       | 252.00    | 5,833.00 |
| Check                             | 6/26/2008  | 1229    | Middle Tennessee ...  | PUMP STA/...    | Tennessee Commerce            |       | 83.00     | 5,916.00 |
| General Journal                   | 7/15/2008  | 0715... |                       | R & M Pump      | 715.1 - Electricity for Plant |       | -5,707.00 | 209.00   |
| Check                             | 10/16/2008 | 1388    | Middle Tennessee ...  | Meter #1762...  | Electricity for Plant         |       | 276.00    | 485.00   |
| Check                             | 10/16/2008 | 1388    | Middle Tennessee ...  | Meter #1762...  | Tennessee Commerce            |       | 268.00    | 753.00   |
| Total 736.14 - Pump Station       |            |         |                       |                 |                               |       | 753.00    | 753.00   |

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|----------------------------------|------------|---------|------------------------|------------------|-------------------------------|------------------------|------------|-----------|
| 736.15 - Treatment Plant         |            |         |                        |                  |                               |                        |            |           |
| Check                            | 1/2/2008   | 1005    | MARIO VASQUEZ          | Mario Vasqu...   | SEWER                         | Tennessee Commerce ... | 858.50     | 858.50    |
| Check                            | 1/11/2008  | 1011    | MARIO VASQUEZ          | Mario Vasqu...   | SEWER                         | Tennessee Commerce ... | 884.00     | 1,742.50  |
| Check                            | 1/18/2008  | 1031    | MARIO VASQUEZ          | Mario Vasqu...   | SEWER                         | Tennessee Commerce ... | 884.00     | 2,626.50  |
| Check                            | 1/25/2008  | 1032    | MARIO VASQUEZ          | Mario Vasqu...   | SEWER                         | Tennessee Commerce ... | 782.00     | 3,408.50  |
| Check                            | 1/28/2008  | 1035    | Tenn. Contractors L... | Mario labor f... | Tennessee Commerce ...        | Tennessee Commerce ... | 10,885.00  | 14,293.50 |
| Check                            | 2/1/2008   | 1041    | MARIO VASQUEZ          | Mario Vasqu...   | SEWER                         | Tennessee Commerce ... | 884.00     | 15,177.50 |
| Check                            | 2/8/2008   | 1054    | MARIO VASQUEZ          | Mario Vasqu...   | SEWER                         | Tennessee Commerce ... | 748.00     | 15,925.50 |
| Check                            | 2/15/2008  | 1058    | MARIO VASQUEZ          | Mario Vasqu...   | Tennessee Commerce ...        | Tennessee Commerce ... | 620.50     | 16,546.00 |
| Check                            | 2/22/2008  | 1070    | MARIO VASQUEZ          | Mario Vasqu...   | Tennessee Commerce ...        | Tennessee Commerce ... | 918.00     | 17,464.00 |
| Check                            | 2/29/2008  | 1083    | MARIO VASQUEZ          | Mario Vasqu...   | Tennessee Commerce ...        | Tennessee Commerce ... | 909.50     | 18,373.50 |
| General Journal                  | 2/29/2008  | 0229... | MARIO VASQUEZ          | To correct po... | 236.3 - Accounts Payabl...    | Tennessee Commerce ... | -10,885.00 | 7,488.50  |
| Check                            | 3/4/2008   | 1093    | MARIO VASQUEZ          | Mario Vasqu...   | Tennessee Commerce ...        | Tennessee Commerce ... | 918.00     | 8,406.50  |
| Check                            | 3/13/2008  | 1106    | SIERRA CONSTRU...      | EA/16 hrs/R&...  | Tennessee Commerce ...        | Tennessee Commerce ... | 211.20     | 8,617.70  |
| Check                            | 3/13/2008  | 1107    | SIERRA CONSTRU...      | EA/26 hrs/R&...  | Tennessee Commerce ...        | Tennessee Commerce ... | 343.20     | 8,960.90  |
| Check                            | 3/14/2008  | 1104    | MARIO VASQUEZ          | Mario Vasqu...   | Tennessee Commerce ...        | Tennessee Commerce ... | 867.00     | 9,827.90  |
| Check                            | 3/18/2008  | 1110    | MARIO VASQUEZ          | Mario Vasqu...   | Tennessee Commerce ...        | Tennessee Commerce ... | 918.00     | 10,745.90 |
| Check                            | 3/28/2008  | 1115    | MARIO VASQUEZ          | Mario Vasqu...   | Tennessee Commerce ...        | Tennessee Commerce ... | 918.00     | 11,663.90 |
| Check                            | 4/1/2008   | 1130    | MARIO VASQUEZ          | Mario Vasqu...   | Malfunction                   | Tennessee Commerce ... | 969.00     | 12,632.90 |
| Check                            | 4/9/2008   | 1136    | MARIO VASQUEZ          | Mario Vasqu...   | Tennessee Commerce ...        | Tennessee Commerce ... | 935.00     | 13,567.90 |
| Check                            | 4/15/2008  | 1147    | MARIO VASQUEZ          | Mario Vasqu...   | Tennessee Commerce ...        | Tennessee Commerce ... | 935.00     | 14,502.90 |
| Check                            | 4/23/2008  | 1153    | MARIO VASQUEZ          | Mario Vasqu...   | Tennessee Commerce ...        | Tennessee Commerce ... | 909.50     | 15,412.40 |
| Check                            | 5/2/2008   | 1154    | MARIO VASQUEZ          | Mario Vasqu...   | Tennessee Commerce ...        | Tennessee Commerce ... | 926.50     | 16,338.90 |
| Check                            | 7/3/2008   | 1243    | MIDDLE TENNESSEE ...   | Sewer Plant ...  | Tennessee Commerce ...        | Tennessee Commerce ... | 4,420.00   | 20,758.90 |
| Check                            | 7/14/2008  | 1256    | MIDDLE TENNESSEE ...   | Meter#176244     | Tennessee Commerce ...        | Tennessee Commerce ... | 252.00     | 21,010.90 |
| Check                            | 7/14/2008  | 1256    | MIDDLE TENNESSEE ...   | Meter#176257     | Tennessee Commerce ...        | Tennessee Commerce ... | 252.00     | 21,262.90 |
| Check                            | 7/25/2008  | 1272    | MIDDLE TENNESSEE ...   | Meter#13425...   | Tennessee Commerce ...        | Tennessee Commerce ... | 72.00      | 21,334.90 |
| Check                            | 8/11/2008  | 1291    | MIDDLE TENNESSEE ...   | Meter#48917...   | Tennessee Commerce ...        | Tennessee Commerce ... | 4,584.00   | 25,918.90 |
| General Journal                  | 8/11/2008  | 0811... | MIDDLE TENNESSEE ...   | Treatment Pl...  | 715.1 - Electricity for Plant | Tennessee Commerce ... | -4,996.00  | 20,922.90 |
| Check                            | 8/28/2008  | 1315    | MIDDLE TENNESSEE ...   | Meter #4891...   | Tennessee Commerce ...        | Tennessee Commerce ... | 4,085.00   | 25,007.90 |
| Check                            | 9/26/2008  | 1344    | B & E IRRIGATION       | Backflow Tes...  | Tennessee Commerce ...        | Tennessee Commerce ... | 39.00      | 25,046.90 |
| Check                            | 9/26/2008  | 1355    | MIDDLE TENNESSEE ...   | Meter#48917...   | Tennessee Commerce ...        | Tennessee Commerce ... | 4,128.00   | 29,174.90 |
| General Journal                  | 12/31/2008 | 1221... | MIDDLE TENNESSEE ...   | Treatment Pl...  | 105 - Contruction Work I...   | Tennessee Commerce ... | 1,461.27   | 30,636.17 |
| Total 736.15 - Treatment Plant   |            |         |                        |                  |                               |                        | 30,636.17  | 30,636.17 |
| 736.16 - Capitalized R & M       |            |         |                        |                  |                               |                        |            |           |
| Check                            | 3/13/2008  | 1106    | SIERRA CONSTRU...      | EA/14.5 hrs/...  | Tennessee Commerce ...        | Tennessee Commerce ... | 191.40     | 191.40    |
| Check                            | 3/13/2008  | 1107    | SIERRA CONSTRU...      | EA/18 hrs/R&...  | Tennessee Commerce ...        | Tennessee Commerce ... | 237.60     | 429.00    |
| General Journal                  | 6/10/2008  | 0601... | SIERRA CONSTRU...      | Capitalized R... | 736.1 - Repairs & Mainta...   | Tennessee Commerce ... | -429.00    | 0.00      |
| Total 736.16 - Capitalized R & M |            |         |                        |                  |                               |                        | 0.00       | 0.00      |

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|---------------------------------------|-----------|---------|------------------------|------------------|-----------------------------|-------|------------|-----------|
| 736.1 - Repairs & Maintenance - Other |           |         |                        |                  |                             |       |            |           |
| Check                                 | 1/2/2008  | 1003    | Rory Rowan             | Repairs & Ma...  | Tennessee Commerce ...      |       | 200.00     | 200.00    |
| Check                                 | 1/15/2008 | 1025    | NAPA AUTO PARTS        | Napa/Ref#94...   | Tennessee Commerce ...      |       | 78.22      | 278.22    |
| Check                                 | 1/15/2008 | 1027    | Southern Sales Co...   | Southern Sal...  | Tennessee Commerce ...      |       | 528.00     | 806.22    |
| Check                                 | 2/1/2008  | 1044    | Rory Rowan             | Repairs & Ma...  | Tennessee Commerce ...      |       | 200.00     | 1,006.22  |
| Check                                 | 2/1/2008  | 1045    | N & E ROOFING LLC      | N & E Roofin...  | Tennessee Commerce ...      |       | 12,000.00  | 13,006.22 |
| Check                                 | 2/14/2008 | 1062    | Brentwood Rental &...  | Brentwood R...   | Tennessee Commerce ...      |       | 122.02     | 13,128.24 |
| Check                                 | 2/14/2008 | 1062    | Brentwood Rental &...  | Brentwood R...   | Tennessee Commerce ...      |       | 122.02     | 13,250.26 |
| General Journal                       | 2/29/2008 | 0229... |                        | New Roof for...  | 105 - Contruction Work I... |       | -12,000.00 | 1,250.26  |
| Check                                 | 3/4/2008  | 1088    | Rory Rowan             | Repairs & Ma...  | Tennessee Commerce ...      |       | 200.00     | 1,450.26  |
| Check                                 | 3/4/2008  | 1094    | Home Depot Credit ...  | LW/Roof/Mat...   | Tennessee Commerce ...      |       | 106.13     | 1,556.39  |
| Check                                 | 3/4/2008  | 1095    | 84 Lumber              | LW/84 Lumb...    | Tennessee Commerce ...      |       | 1,385.59   | 2,941.98  |
| Check                                 | 3/4/2008  | 1095    | 84 Lumber              | LW/84 Lumb...    | Tennessee Commerce ...      |       | 168.55     | 3,110.53  |
| Check                                 | 3/4/2008  | 1095    | 84 Lumber              | LW/84 Lumb...    | Tennessee Commerce ...      |       | -286.39    | 2,824.14  |
| Check                                 | 3/31/2008 | 1095    | 84 Lumber              | LW/84 Lumb...    | Tennessee Commerce ...      |       | -17.67     | 2,806.47  |
| Check                                 | 4/1/2008  | 1126    | Rory Rowan             | Repairs & Ma...  | Tennessee Commerce ...      |       | 200.00     | 3,006.47  |
| Check                                 | 4/1/2008  | 1131    | ATLAS SEPTIC &...      | Pump Station...  | Tennessee Commerce ...      |       | 1,000.00   | 4,006.47  |
| Check                                 | 5/1/2008  | 1132    | RICHARD PHILLIPS       | Richard Phill... | Tennessee Commerce ...      |       | 100.00     | 4,106.47  |
| Check                                 | 5/1/2008  | 1157    | Rory Rowan             | Repairs & Ma...  | Tennessee Commerce ...      |       | 200.00     | 4,306.47  |
| Check                                 | 5/2/2008  | 1164    | Brentwood Rental &...  | Brentwood R...   | Tennessee Commerce ...      |       | 65.51      | 4,371.98  |
| Check                                 | 5/2/2008  | 1164    | Brentwood Rental &...  | Brentwood R...   | Tennessee Commerce ...      |       | 11.47      | 4,383.45  |
| Check                                 | 5/2/2008  | 1164    | Brentwood Rental &...  | Brentwood R...   | Tennessee Commerce ...      |       | 134.00     | 4,517.45  |
| Check                                 | 5/2/2008  | 1166    | Rock City Machine      | Rock City/Inv... | Tennessee Commerce ...      |       | 413.88     | 4,931.33  |
| Check                                 | 5/2/2008  | 1168    | Ciba Specialty Che...  | Ciba/Docu#9...   | Tennessee Commerce ...      |       | 946.98     | 5,878.31  |
| Check                                 | 5/2/2008  | 1169    | Sani-Tech Jet/Vac S... | Sani-Tech/In...  | Tennessee Commerce ...      |       | 800.00     | 6,678.31  |
| Check                                 | 5/8/2008  | 1172    | Home Depot Credit ...  | LW/HD/Inv#3...   | Tennessee Commerce ...      |       | 11.50      | 6,689.81  |
| Check                                 | 5/9/2008  | 1171    | MARIO VASQUEZ          | Mario Vasqu...   | Tennessee Commerce ...      |       | 935.00     | 7,624.81  |
| Check                                 | 5/16/2008 | 1180    | MARIO VASQUEZ          | Mario Vasqu...   | Tennessee Commerce ...      |       | 969.00     | 8,593.81  |
| Check                                 | 5/20/2008 | 1191    | MARIO VASQUEZ          | Mario Vasqu...   | Tennessee Commerce ...      |       | 909.50     | 9,503.31  |
| Check                                 | 5/29/2008 | 1197    | Brentwood Rental &...  | Brentwood R...   | Tennessee Commerce ...      |       | 98.20      | 9,601.51  |
| Check                                 | 6/2/2008  | 1192    | MARIO VASQUEZ          | Mario Vasqu...   | Tennessee Commerce ...      |       | 1,011.50   | 10,613.01 |
| Check                                 | 6/2/2008  | 1207    | Rory Rowan             | Repairs & Ma...  | Tennessee Commerce ...      |       | 200.00     | 10,813.01 |
| Check                                 | 6/10/2008 | 1209    | MARIO VASQUEZ          | Mario Vasqu...   | Tennessee Commerce ...      |       | 952.00     | 11,765.01 |
| General Journal                       | 6/10/2008 | 0601... |                        | To Clear out ... | 736.16 - Capitalized R & M  |       | 429.00     | 12,194.01 |
| Check                                 | 6/13/2008 | 1217    | MARIO VASQUEZ          | Mario Vasqu...   | Tennessee Commerce ...      |       | 300.00     | 13,129.01 |
| Check                                 | 7/1/2008  | 1238    | Rory Rowan             | Repairs & Ma...  | Tennessee Commerce ...      |       | 200.00     | 13,329.01 |
| Check                                 | 7/3/2008  | 1246    | Rock City Machine      | Rock City/Inv... | Tennessee Commerce ...      |       | 362.03     | 13,691.04 |
| Check                                 | 7/18/2008 | 1261    | Home Depot Credit ...  | LW/HD/Inv#2...   | Tennessee Commerce ...      |       | 47.99      | 13,739.03 |
| Check                                 | 8/1/2008  | 1283    | Rory Rowan             | Repairs & Ma...  | Tennessee Commerce ...      |       | 200.00     | 13,939.03 |
| General Journal                       | 8/12/2008 | 0812... |                        | To correct po... | 720 - Materials and Sup...  |       | 8,926.91   | 22,865.94 |
| Check                                 | 8/28/2008 | 1310    | POWERS TREEOL          | Removal of tr... | Tennessee Commerce ...      |       | 400.00     | 23,265.94 |
| Check                                 | 8/29/2008 | 1308    | MARIO VASQUEZ          | Mario Vasqu...   | Tennessee Commerce ...      |       | 960.50     | 24,226.44 |
| Check                                 | 8/29/2008 | 1309    | FERNANDO J MAY         | Fernando Ma...   | Tennessee Commerce ...      |       | 210.00     | 24,436.44 |
| Check                                 | 9/2/2008  | 1319    | Rory Rowan             | Repairs & Ma...  | Tennessee Commerce ...      |       | 200.00     | 24,636.44 |
| Check                                 | 9/5/2008  | 1320    | MARIO VASQUEZ          | Mario Vasqu...   | Tennessee Commerce ...      |       | 969.00     | 25,605.44 |
| Check                                 | 9/5/2008  | 1321    | FERNANDO J MAY         | Fernando Ma...   | Tennessee Commerce ...      |       | 240.00     | 25,845.44 |
| Check                                 | 9/9/2008  | 1323    | Brentwood Rental &...  | Brentwood R...   | Tennessee Commerce ...      |       | 272.03     | 26,117.47 |
| Check                                 | 9/12/2008 | 1324    | MARIO VASQUEZ          | Mario Vasqu...   | Tennessee Commerce ...      |       | 986.00     | 27,103.47 |
| Check                                 | 9/12/2008 | 1325    | FERNANDO J MAY         | Fernando Ma...   | Tennessee Commerce ...      |       | 210.00     | 27,313.47 |

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| Type                                        | Date       | Num  | Name                  | Memo             | Class                  | Split | Amount    | Balance   |
|---------------------------------------------|------------|------|-----------------------|------------------|------------------------|-------|-----------|-----------|
| Check                                       | 9/19/2008  | 1336 | MARIO VASQUEZ         | Mario Vasqu...   | Tennessee Commerce ... |       | 986.00    | 28,299.47 |
| Check                                       | 9/19/2008  | 1337 | FERNANDO J MAY...     | Fernando Ma...   | Tennessee Commerce ... |       | 210.00    | 28,509.47 |
| Check                                       | 9/26/2008  | 1341 | MARIO VASQUEZ         | Mario Vasqu...   | Tennessee Commerce ... |       | 960.50    | 29,469.97 |
| Check                                       | 9/26/2008  | 1342 | FERNANDO J MAY...     | Fernando Ma...   | Tennessee Commerce ... |       | 210.00    | 29,679.97 |
| Check                                       | 9/26/2008  | 1346 | Brentwood Rental &... | Brentwood R...   | Tennessee Commerce ... |       | 116.94    | 29,796.91 |
| Check                                       | 10/1/2008  | 1365 | Roy Rowan             | Repairs & Ma...  | Tennessee Commerce ... |       | 200.00    | 29,996.91 |
| Check                                       | 10/3/2008  | 1367 | MARIO VASQUEZ         | Mario Vasqu...   | Tennessee Commerce ... |       | 943.50    | 30,940.41 |
| Check                                       | 10/3/2008  | 1368 | FERNANDO J MAY...     | Fernando Ma...   | Tennessee Commerce ... |       | 200.00    | 31,140.41 |
| Check                                       | 10/10/2008 | 1369 | MARIO VASQUEZ         | Mario Vasqu...   | Tennessee Commerce ... |       | 935.00    | 32,075.41 |
| Check                                       | 10/10/2008 | 1370 | FERNANDO J MAY...     | Fernando Ma...   | Tennessee Commerce ... |       | 100.00    | 32,175.41 |
| Check                                       | 10/16/2008 | 1392 | Rock City Machine ... | Rock City/Inv... | Tennessee Commerce ... |       | 50.00     | 32,225.41 |
| Check                                       | 10/16/2008 | 1392 | Rock City Machine ... | Rock City/Inv... | Tennessee Commerce ... |       | 72.50     | 32,297.91 |
| Check                                       | 10/17/2008 | 1372 | MARIO VASQUEZ         | Mario Vasqu...   | Tennessee Commerce ... |       | 952.00    | 33,249.91 |
| Check                                       | 10/17/2008 | 1373 | FERNANDO J MAY...     | Fernando Ma...   | Tennessee Commerce ... |       | 130.00    | 33,379.91 |
| Check                                       | 10/24/2008 | 1397 | MARIO VASQUEZ         | Mario Vasqu...   | Tennessee Commerce ... |       | 986.00    | 34,365.91 |
| Check                                       | 10/24/2008 | 1398 | FERNANDO J MAY...     | Fernando Ma...   | Tennessee Commerce ... |       | 210.00    | 34,575.91 |
| Check                                       | 10/31/2008 | 1416 | MARIO VASQUEZ         | Mario Vasqu...   | Tennessee Commerce ... |       | 858.50    | 35,434.41 |
| Check                                       | 10/31/2008 | 1417 | FERNANDO J MAY...     | Fernando Ma...   | Tennessee Commerce ... |       | 180.00    | 35,614.41 |
| Check                                       | 11/1/2008  | 1427 | Roy Rowan             | Repairs & Ma...  | Tennessee Commerce ... |       | 200.00    | 35,814.41 |
| Check                                       | 11/17/2008 | 1428 | MARIO VASQUEZ         | Maintenance      | Tennessee Commerce ... |       | 926.50    | 36,740.91 |
| Check                                       | 11/17/2008 | 1429 | FERNANDO J MAY...     | Fernando Ma...   | Tennessee Commerce ... |       | 30.00     | 36,770.91 |
| Check                                       | 11/14/2008 | 1432 | MARIO VASQUEZ         | Maintenance      | Tennessee Commerce ... |       | 909.50    | 37,680.41 |
| Check                                       | 11/14/2008 | 1433 | FERNANDO J MAY...     | Fernando Ma...   | Tennessee Commerce ... |       | 185.00    | 37,865.41 |
| Check                                       | 11/21/2008 | 1443 | MARIO VASQUEZ         | Maintenance      | Tennessee Commerce ... |       | 748.00    | 38,613.41 |
| Check                                       | 11/21/2008 | 1444 | FERNANDO J MAY...     | Fernando Ma...   | Tennessee Commerce ... |       | 165.00    | 38,778.41 |
| Check                                       | 11/26/2008 | 1463 | MARIO VASQUEZ         | Maintenance      | Tennessee Commerce ... |       | 918.00    | 39,696.41 |
| Check                                       | 11/26/2008 | 1465 | FERNANDO J MAY...     | Fernando Ma...   | Tennessee Commerce ... |       | 150.00    | 39,846.41 |
| Check                                       | 12/1/2008  | 1471 | Roy Rowan             | Repairs & Ma...  | Tennessee Commerce ... |       | 200.00    | 40,046.41 |
| Check                                       | 12/5/2008  | 1477 | MARIO VASQUEZ         | Mario Vasqu...   | Tennessee Commerce ... |       | 1,020.00  | 41,066.41 |
| Check                                       | 12/5/2008  | 1478 | FERNANDO J MAY...     | Fernando Ma...   | Tennessee Commerce ... |       | 180.00    | 41,246.41 |
| Check                                       | 12/12/2008 | 1479 | MARIO VASQUEZ         | Mario Vasqu...   | Tennessee Commerce ... |       | 935.00    | 42,181.41 |
| Check                                       | 12/12/2008 | 1480 | FERNANDO J MAY...     | Fernando Ma...   | Tennessee Commerce ... |       | 170.00    | 42,351.41 |
| Check                                       | 12/19/2008 | 1493 | MARIO VASQUEZ         | Mario Vasqu...   | Tennessee Commerce ... |       | 603.50    | 42,954.91 |
| Check                                       | 12/19/2008 | 1494 | ATLAS SEPTIC & ...    | Fernando Ma...   | Tennessee Commerce ... |       | 205.00    | 43,159.91 |
| Check                                       | 12/23/2008 | 1495 | MARIO VASQUEZ         | Back Trough...   | Tennessee Commerce ... |       | 1,200.00  | 44,359.91 |
| Check                                       | 12/23/2008 | 1496 | FERNANDO J MAY...     | Mario Vasqu...   | Tennessee Commerce ... |       | 773.50    | 45,133.41 |
| Check                                       | 12/31/2008 | 1499 | MARIO VASQUEZ         | Fernando Ma...   | Tennessee Commerce ... |       | 110.00    | 45,243.41 |
| Check                                       | 12/31/2008 | 1500 | FERNANDO J MAY...     | Mario Vasqu...   | Tennessee Commerce ... |       | 739.50    | 45,982.91 |
| Check                                       | 12/31/2008 | 1500 | FERNANDO J MAY...     | Fernando Ma...   | Tennessee Commerce ... |       | 185.00    | 46,167.91 |
| Total 736.1 - Repairs & Maintenance - Other |            |      |                       |                  |                        |       | 46,167.91 | 46,167.91 |
| Total 736.1 - Repairs & Maintenance         |            |      |                       |                  |                        |       | 85,661.30 | 85,661.30 |
| Total 736 - Contractual Services- Other     |            |      |                       |                  |                        |       | 85,661.30 | 85,661.30 |
| TOTAL                                       |            |      |                       |                  |                        |       | 85,661.30 | 85,661.30 |

1 PM  
11/09  
rual Basis

Lynwood Utility Corporation  
Transaction Detail By Account  
January through December 2008

10/7 5/5-

| Type                                      | Date       | Num     | Name | Memo             | Class | Clr | Split              | Amount | Balance |
|-------------------------------------------|------------|---------|------|------------------|-------|-----|--------------------|--------|---------|
| 736.17 - Office Water & Maintenance       |            |         |      |                  |       |     |                    |        |         |
| General Journal                           | 12/31/2008 | 1218... |      | Office Water ... |       |     | 715.3 - Electri... | 775.35 | 775.35  |
| Total 736.17 - Office Water & Maintenance |            |         |      |                  |       |     |                    | 775.35 | 775.35  |
| TOTAL                                     |            |         |      |                  |       |     |                    | 775.35 | 775.35  |

86,437

**RESPONSE  
TO  
REQUEST  
NO. 12**

12/1 1/2

## Franklin County Board of Supervisors

The City of Franklin is required by State law to develop and maintain a rate structure that covers the costs of providing water and sewer services to customers. An independent consultant completed a Cost of Service analysis in the fall of 2007. This analysis, which resulted in the new rate structure, covered the cost of continuing to provide safe drinking water and continuing to process wastewater (sewer) in an environmentally acceptable manner in accordance with Federal and State laws. The new rate structure is designed to better recover the costs associated with providing water available to customers and meeting the requirements of the system as required by law. Customers of the new rate structure is effective for

12/1 2/2

**No one enjoys a rate increase,** but there are several factors influencing this change that make this increase necessary. We hope this communication helps you understand the change and the cost-saving measures that can help you reduce your bill.

**As the municipal water and sewer service provider to the residents and businesses of Franklin, we must respond to:**

- The cost of meeting the State's increased water regulations.
- The increased cost of ensuring system reliability.
- The expense of maintaining exceptional water quality.
- The cost of continuing to meet the high level of service expected by the residents and business owners of Franklin.

Franklin, Ohio  
Water & Sewer Service  
794-4572

**There are numerous cost saving measures that the customer can take to reduce the water or sewer bill. Below are a few simple measures that can potentially have a significant impact on water bills.**

- Perform periodic inspections and maintenance of plumbing fixtures such as toilets, faucets, etc.
- Conserve water in your home wherever possible.
- Have a qualified irrigation specialist perform an audit of your home irrigation system to ensure the system meets the needs of the landscape (volume, duration, and frequency) so that over watering does not occur.
- Install separate irrigation meter so that sewer charges would not apply to the water used for irrigation.
- Additional conservation measures can be found at [www.franklin-gov.com/water\\_sewer](http://www.franklin-gov.com/water_sewer).

## **What factors have affected the recent rate increase?**

The increases in the City's water and sewer rates are a result of: increased state regulatory requirements; the need to maintain system reliability; to maintain a high level of water quality in the system; and to meet the high level of service expected by our customers.

## **Who is affected by the new rates?**

All residential and commercial customers who are provided water and sewer by the City of Franklin are affected. There are four water utility districts that provide water to City residents. All residents in the city limits are provided sewer by the City of Franklin. All sewer customers in the City are affected by the new sewer rates regardless of the water utility district that services them. Please call the Customer Service Center at 794-4572 if you have questions.

①

A

③

~~(B)~~ (A)  $6.87 \cdot 5.24 = 1.63 \div 5.24 = 32\%$

12/2 2/2

② →

| WASTE MANAGEMENT |          | 2008    |             |          |                   |         |           |
|------------------|----------|---------|-------------|----------|-------------------|---------|-----------|
| GRN BOX          | 25 YD    |         |             |          |                   |         |           |
| DATE             | DISPOSED | GOV'T   | LANDFILL    | 15 YD SP | FUEL              |         | QTY       |
|                  | PER TON  | REG FEE | MARSHALL CO | WASTE    | ENVIRONMENTAL CHG |         |           |
| 1/3/2008         | 276.28   | 11.95   | 10.99       | 285.92   |                   |         | 9.56 (A)  |
| 1/7/2008         | 106.35   | 4.60    | 4.23        | 285.92   |                   |         | 3.68      |
| 1/9/2008         | 427.43   | 18.48   | 17.00       | 285.92   |                   |         | 14.79     |
| 1/21/2008        | 349.11   | 15.10   | 13.89       | 285.92   |                   |         | 12.08     |
| 1/28/2008        | 326.57   | 14.12   | 12.99       | 285.92   |                   |         | 11.30     |
| 2/1/2008         |          |         |             |          |                   | 556.83  |           |
| 2/8/2008         | 395.35   | 17.10   | 15.73       | 285.92   |                   |         | 13.68     |
| 2/18/2008        | 349.40   | 15.11   | 13.90       | 285.92   |                   |         | 12.09     |
| 2/29/2008        | 308.65   | 13.35   | 12.28       | 285.92   |                   |         | 10.68     |
| 3/1/2008         |          |         |             |          |                   | 519.74  |           |
| 3/13/2008        | 423.38   | 18.31   | 17.28       | 285.92   |                   |         | 14.65     |
| 3/28/2008        | 402.86   | 17.42   | 16.44       | 285.92   |                   |         | 13.94     |
| 4/1/2008         |          |         |             |          |                   | 291.71  |           |
| 4/8/2008         | 381.76   | 16.51   | 15.58       | 285.92   |                   |         | 13.21     |
| 4/14/2008        | 359.22   | 15.53   | 14.66       | 285.92   |                   |         | 12.43     |
| 4/24/2008        | 266.16   | 11.51   | 10.86       | 285.92   |                   |         | 9.21      |
| 5/1/2008         |          |         |             |          |                   | 603.31  |           |
| 5/6/2008         | 269.05   | 11.63   | 10.98       | 285.92   |                   |         | 9.31      |
| 5/23/2008        | 332.92   | 14.40   | 13.59       | 285.92   |                   |         | 11.52     |
| 6/1/2008         |          |         |             |          |                   | 412.20  |           |
| 6/4/2008         | 341.74   | 13.68   | 12.92       | 308.79   |                   |         | 10.95     |
| 6/13/2008        | 198.18   | 7.93    | 7.49        | 258.79   |                   |         | 6.35      |
| 7/1/2008         |          |         |             |          |                   | 425.99  |           |
| 7/7/2008         | 336.44   |         | 12.72       | 308.79   |                   |         | 10.78     |
| 7/15/2008        | 332.07   | 13.30   | 12.55       | 308.79   |                   |         | 10.64     |
| 7/25/2008        | 319.59   | 12.80   | 12.08       | 308.79   |                   |         | 10.24     |
| 8/1/2008         |          |         |             |          |                   | 459.11  |           |
| 8/7/2008         | 321.15   | 12.86   | 12.14       | 308.79   |                   |         | 10.29     |
| 8/22/2008        | 294.31   | 11.78   | 11.12       | 308.70   |                   |         |           |
| 9/1/2008         |          |         |             |          |                   | 366.83  |           |
| 9/3/2008         | 385.44   | 15.43   | 14.57       | 308.79   |                   |         | 12.35     |
| 9/15/2008        | 350.17   | 14.02   | 13.23       | 308.79   |                   |         | 11.22     |
| 9/26/2008        | 330.51   | 13.23   | 12.49       | 308.79   |                   |         | 10.59     |
| 10/1/2008        |          |         |             |          |                   | 412.66  |           |
| 10/17/2008       | 298.36   | 11.95   | 11.28       | 308.79   |                   |         | 9.56      |
| 10/28/2008       | 376.08   | 15.06   | 14.21       | 308.79   |                   |         | 12.05     |
| 11/1/2008        |          |         |             |          |                   | 280.51  |           |
| 11/14/2008       | 394.49   | 15.80   | 14.91       | 308.79   |                   |         | 12.64     |
| 11/26/2008       | 400.42   | 16.03   | 15.13       | 308.79   |                   |         | 12.83 (B) |
| 12/1/2008        |          |         |             |          |                   | 189.34  |           |
|                  |          |         |             |          |                   |         |           |
|                  | 9653.44  | 388.99  | 377.24      | 8561.77  |                   | 4518.23 | 312.62    |
|                  |          |         |             |          |                   |         |           |
|                  |          |         |             |          |                   |         |           |
|                  |          |         |             |          |                   |         |           |
|                  |          |         |             |          |                   |         |           |
|                  |          |         |             |          |                   |         |           |
|                  |          |         |             |          |                   |         |           |
|                  |          |         |             |          |                   |         |           |
|                  |          |         |             |          |                   |         |           |

(B) - (A)  
 $12.83 - 9.56 = 3.27 \div 9.56 = 35\%$

# TVA raises power rate by 20%

Consumers will probably see bills go up after Oct. 1

By ANNE PAINE  
Staff Writer

A 20 percent jump in wholesale electricity rates that the Tennessee Valley Authority approved Wednesday could result in job cuts, higher food costs and more struggle for families to pay their bills.

Increases generally are funneled straight through TVA's distributors in the Tennessee Valley region to their customers.

The rate hike, which will take effect Oct. 1, is a result of substantial run-ups in coal and natural gas prices that TVA must pay, officials said. Plus, a continuing lack of rain has

drained the power producer's ability to wring the usual amount of low-cost electricity from dams along the Tennessee River system.

While 17 percent of the upcoming change is a quarterly adjustment to cover higher fuel costs, 3 percent is an increase to the base rate that TVA charges its distributors.

Search TVA for a story about reactors at its Bellefonte site in northern Alabama.

This could translate to \$15-\$20 more a month for the average residential customer using 1,300 kilowatt hours of power.

Many large industrial customers would take a harder hit.

"The increase for industrial

► Please see TVA, 16A

## MONTHLY BILL COMPARISONS

RESIDENTIAL ELECTRIC SERVICE | 1,000 kilowatt hours per month

|                   |       |                                                                                                          |
|-------------------|-------|----------------------------------------------------------------------------------------------------------|
| Tennessee         | \$177 | Current rate                                                                                             |
| Kentucky          | \$176 |                                                                                                          |
| Alabama           | \$140 | Proposed or approved increases                                                                           |
| Georgia           | \$133 |                                                                                                          |
| Florida           | \$128 | Includes customer charges, but excludes taxes. Annual averages calculated for those with seasonal rates. |
| Mississippi       | \$122 |                                                                                                          |
| Arkansas          | \$119 | SOURCE: Tennessee Valley Authority                                                                       |
| Louisiana         | \$116 |                                                                                                          |
| West Virginia     | \$113 | THE TENNESSEAN                                                                                           |
| Ohio              | \$113 |                                                                                                          |
| Indiana           | \$112 |                                                                                                          |
| Average Tennessee | \$106 |                                                                                                          |
| Georgia           | \$101 |                                                                                                          |
| Ohio              | \$95  |                                                                                                          |
| Kentucky          | \$81  |                                                                                                          |
| Alabama           | \$79  |                                                                                                          |

|                                                                                                                                                                                                                                                             |                                       |                                                                                                                                                                                                       |                                                                                                                                                    |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>DUE DATE:</b>                                                                                                                                                                                                                                            | <b>12/08/08</b>                       | <b>TOTAL DUE:</b>                                                                                                                                                                                     | <b>\$5,060.00</b>                                                                                                                                  |
| <b>ACCOUNT NUMBER</b> 2000 2696 3341<br><b>BILLING PERIOD</b> 10/15/08-11/12/08 for 29 days<br><b>INVOICE DATE</b> 11/20/08<br><b>PHONE NUMBER</b> 615-790-3632<br><b>SERVICE ADDRESS</b> LYNNWOOD UTILITIES<br>180 Cottonwood Dr<br>Franklin TN 37069-4154 |                                       | <b>Message to member...</b><br>Please review your phone number listed at left. If it is incorrect, or if there is no phone number listed, please call Customer Service immediately at 1-877-777-9020. |                                                                                                                                                    |
| 01P815                                                                                                                                                                                                                                                      | <b>ACCOUNT SUMMARY</b>                |                                                                                                                                                                                                       | <b>Power usage in kilowatt hours over the last 13 months</b><br> |
|                                                                                                                                                                                                                                                             | Previous Balance                      | \$5,439.00                                                                                                                                                                                            |                                                                                                                                                    |
|                                                                                                                                                                                                                                                             | Payment Received (10/30/08 THANK YOU) | \$-5,439.00                                                                                                                                                                                           |                                                                                                                                                    |
|                                                                                                                                                                                                                                                             | <b>Balance Forward</b>                | <b>\$0.00</b>                                                                                                                                                                                         |                                                                                                                                                    |
|                                                                                                                                                                                                                                                             | Current Charges                       | \$5,060.00                                                                                                                                                                                            |                                                                                                                                                    |
|                                                                                                                                                                                                                                                             | Adjustments                           | \$0.00                                                                                                                                                                                                |                                                                                                                                                    |
|                                                                                                                                                                                                                                                             | Miscellaneous Charges                 | \$0.00                                                                                                                                                                                                |                                                                                                                                                    |
| <b>Total Due</b>                                                                                                                                                                                                                                            | <b>\$5,060.00</b>                     |                                                                                                                                                                                                       |                                                                                                                                                    |

**BREAKDOWN OF CURRENT CHARGES**
**Rate:** GSA2-50-General Service - 50-1000 kW

**Description:** SEWER PUMP

**Meter Number:** 48917

**Prior Reading:** 7457 **Present Reading:** 8003 **Multiplier** 80

**Kwh usage:** 43680 -Actual; Last Year 51440; Last Month 51680

**KW Usage** 147.200

|                                           |                   |
|-------------------------------------------|-------------------|
| Customer Charge                           | \$45.33           |
| Energy Charge under 15000 KWH             | \$1324.65         |
| Energy Charge over 15000 KWH              | \$1322.15         |
| Demand Charge over 50 KW                  | \$1227.64         |
| TVA Fuel Cost Adjustment under            | \$279.45          |
| TVA Fuel Cost Adjustment over             | \$528.86          |
| Tax                                       | \$330.97          |
| Operation Round Up                        | \$0.95            |
| <b>Current charges for billing period</b> | <b>\$5,060.00</b> |

$$\frac{3919.77}{21440} = 20.62\%$$

**SEE ACCOUNT SUMMARY FOR TOTAL DUE**

1189MAR0609252008

706000705668

↑ DETACH AND RETURN WITH YOUR CHECK PAYABLE TO "MIDDLE TENNESSEE ELECTRIC MEMBERSHIP CORPORATION" ↑ 706000705668

**MEMBERSHIP NUMBER 1000 0587 45**
**ACCOUNT NUMBER 2000 2696 3341**

|                             |                 |                   |                   |
|-----------------------------|-----------------|-------------------|-------------------|
| <b>DUE DATE:</b>            | <b>12/08/08</b> | <b>TOTAL DUE:</b> | <b>\$5,060.00</b> |
| <b>AFTER DUE DATE, PAY:</b> |                 | <b>\$5,120.59</b> |                   |

**BY REGULATION, PAYMENT RECEIVED 10 DAYS LATER THAN DUE DATE  
 SUBJECTS MEMBER TO POSSIBLE DISCONNECTION AND ADDITIONAL FEES**



AUTO\*\*SCH 5-DIGIT 37067 4601 T22:22  
 LYNNWOOD UTILITIES  
 321 BILLINGSLEY CT STE 4  
 FRANKLIN TN 37067-6445

MIDDLE TENNESSEE ELECTRIC  
 PO BOX 681709  
 FRANKLIN TN 37068-1709



12/4 1/1

The Casteels — John, Lori, Reagan, 9, and Emmett, 1 — have decided to put their home move to East Nashville to save on gas and commute time. The family just put their home

## CONSUMERS FEEL MORE PAIN

### INFLATION

Biggest jump in 17 years for U.S. in June vs. a year earlier

5%

### WAGES

Pay increases over the past year don't keep up

2.8%

### GAS

Nashville gas prices touch \$4 a gallon

37%

### ELECTRICITY

Average increase in U.S. utility costs since last year

5.6%

SOURCE: Staff research

THE TENNESSEAN

Note:  
US CPI for  
2008 - 5.8%



ARMANDO SANCHEZ / THE TENNESSEAN

David Black, president of Aegis Sciences Corp., a company that specializes in testing for drugs, says the company has upgraded its equipment and increased its business.

has since grown into a private company with \$24 million a year in revenue. Describe its current ownership.

Aegis grew out of a program that began at Vanderbilt in 1986 based on an athletic

steroid scandal there at the time.

In response to that, the school decided to establish a laboratory for testing athletes — what's known as a doping

▶ Please see **BLACK, 5E**

## Souveni rock the Music collectible

By **DAVID LIEBERMAN**  
USA Today

George Harrison called his 1970 solo album *All Must Pass*. But that could appear to be true for memorabilia and other collectibles from The Beatles and rock music legends.

Last week, Christie's auction house attracted the second-highest price yet for a piece of memorabilia — and nearly 10 times more than expected when it auctioned the head featured on the cover of The Beatles' 1967 album *Pepper's Lonely Hearts Band* for \$41,250 pounds, \$65 million.

That trailed the \$60 million, now equal to \$1.1 billion, paid in 2005 for Lennon's handwritten lyrics to "All You Need Is Love."

It's just the latest of

00 Month ago: \$3.94 Check daily for the average cost of regular unleaded across Middle Tennessee

www.tennessean.com

andy McClain, 259-8882, ramcclain@tennessean.com | To report business news: Phone: 259-8096 Fax: 259-8093

# Brenntag Mid-South, Inc.

1405 Highway 136 W • P.O. BOX 20  
Henderson, Kentucky 42419-0020

12-5 1/6

**BRENNTAG**

INVOICE#: BMS480281 INV DATE: 5/15/08 \*\*\* PAGE 1 OF 1 \*\*\*  
DUE DATE: 6/14/08

SOLD TO:  
LYNWOOD UTILITY CORPORATION  
321 BILLINGSLEY CT  
SUITE 4  
FRANKLIN TN 37067

SHIP TO:  
LYNWOOD UTILITIES  
106 COTTONWOOD DR  
PO BOX 1264  
FRANKLIN TN 37065-1264

FEDERAL ID #: 610504545 DATE SHIPPED: 5/15/08 TERMS : NET 30 DAYS  
B/L #. . . . : 41665-00 SHIP WHS: 48 SALESPRSN: 485  
CUSTOMER # : 413635 SHIP VIA: OUR TRUCK - PKG  
CUSTOMER PO#: VERBAL FOB : DELIVERED  
TAX EX# : MUNICIPAL

| UNITS SHIPPED | PROD # | WGT/GAL | TOTAL QTY                   | UNIT PRICE | EXTENDED |
|---------------|--------|---------|-----------------------------|------------|----------|
| 8.0000        | 304214 | 1.000   | 1200.0000#                  | .4900      | 588.00   |
| 150.0000      | # CYL  |         | SULFUR DIOXIDE (BMS ONLY)   | >> RPK     |          |
| 8.0000        | 873311 | 11.870  | 1200.0000#                  | .7299      | 875.88   |
| 150.0000      | # CYL  |         | CHLORINE, LIQUID (BMS ONLY) | >> RPK     |          |
| DEPOSIT:      |        | 100.00  |                             |            |          |

$.4900 - .4592 = .038 \div .4592 = 8.27\%$

QUESTIONS, CALL 615-350-8090

|                           |                     |                      |          |
|---------------------------|---------------------|----------------------|----------|
| *****                     |                     | .0380                |          |
| * REMIT TO ADDRESS:       | *                   | .0625                |          |
| * BRENNTAG MID-SOUTH, INC | *                   | 1008 ÷ .4592 = 21.9% |          |
| * 3796 RELIABLE PARKWAY   | * MERCHANDISE       |                      | 1,463.88 |
| * CHICAGO IL 60686-0037   | * CONTAINER DEPOSIT |                      | 800.00   |
| *****                     | * FUEL SURCHARGE    |                      | 75.00    |

PAID ON OR PRIOR TO 6/14/08 INVOICE TOTAL 2,338.88  
PAID AFTER 6/14/08 INVOICE TOTAL 2,362.27

Original Document

|                  |                 |                  |                 |                 |
|------------------|-----------------|------------------|-----------------|-----------------|
| Atlanta, GA      | Columbus, OH    | Indianapolis, IN | Miami, FL       | St. Albans, WV  |
| Bartonville, IL  | Georgetown, KY  | Kansas City, MO  | Nashville, TN   | St. Louis, MO   |
| Calvert City, KY | Greeneville, TN | Kennesaw, GA     | Nitro, WV       | Tampa, FL       |
| Chattanooga, TN  | Henderson, KY   | Louisville, KY   | Orlando, FL     | Terre Haute, IN |
| Clearwater, FL   | Huntsville, AL  | Memphis, TN      | Springfield, MO | Valdosta, GA    |

ALL SALES SUBJECT TO AND GOVERNED BY THE TERMS AND CONDITIONS SET FORTH ON THE REVERSE SIDE

Mag Mid-South, Inc.

Highway 136 W • P.O. BOX 20  
Franklin, Kentucky 42419-0020

12-5 2/6  
**BRENNTAG**

INVOICE#: BMS464488 INV DATE: 4/17/08 \*\*\* PAGE 1 OF 1 \*\*\*  
DUE DATE: 5/17/08

SOLD TO:  
LYNWOOD UTILITY CORPORATION  
321 BILLINGSLEY CT  
SUITE 4  
FRANKLIN TN 37067

SHIP TO:  
LYNWOOD UTILITIES  
106 COTTONWOOD DR  
PO BOX 1264  
FRANKLIN TN 37065-1264

FEDERAL ID #: 610504545 DATE SHIPPED: 4/17/08 TERMS : NET 30 DAYS  
B/L #. . . : 22817-00 SHIP WHS: 48 SALESPRSN: 485  
CUSTOMER # : 413635 SHIP VIA: CUSTOMER P/U  
CUSTOMER PO#: NARIO FOB : DELIVERED  
TAX EX# : MUNICIPAL

| UNITS SHIPPED | PROD # | WGT/GAL | TOTAL QTY   | UNIT PRICE | EXTENDED |
|---------------|--------|---------|-------------|------------|----------|
| 30.0000       | 162923 | 1.000   | 1500.0000#  | .4592      | 688.80   |
| 50.0000       | # BAG  |         | ALUM GROUND |            |          |
|               |        |         |             |            | >> F/S   |

QUESTIONS, CALL 615-350-8090

\*\*\*\*\*  
\* REMIT TO ADDRESS: \*  
\* BRENNTAG MID-SOUTH, INC \*  
\* 3796 RELIABLE PARKWAY \*  
\* CHICAGO IL 60686-0037 \*  
\*\*\*\*\* MERCHANDISE

688.80

PAID ON OR PRIOR TO 5/17/08 INVOICE TOTAL 688.80

PAID AFTER 5/17/08 INVOICE TOTAL 695.69

Original Document

|                  |                 |                  |                 |                 |
|------------------|-----------------|------------------|-----------------|-----------------|
| Atlanta, GA      | Columbus, OH    | Indianapolis, IN | Miami, FL       | St. Albans, WV  |
| Bartonville, IL  | Georgetown, KY  | Kansas City, MO  | Nashville, TN   | St. Louis, MO   |
| Calvert City, KY | Greeneville, TN | Kennesaw, GA     | Nitro, WV       | Tampa, FL       |
| Chattanooga, TN  | Henderson, KY   | Louisville, KY   | Orlando, FL     | Terre Haute, IN |
| Clearwater, FL   | Huntsville, AL  | Memphis, TN      | Springfield, MO | Valdosta, GA    |

\*\*\* ALL SALES SUBJECT TO AND GOVERNED BY THE TERMS AND CONDITIONS SET FORTH ON THE REVERSE SIDE \*\*\*

12-5-3/6  
INVOICE

CUSTOMER NO.

9697

Page 1 of 1

# Research

SOLVENTS & CHEMICALS, INC.

402 Industrial Park Drive  
Pelham, AL 35124

Tel: (205) 663-6350 Fax: (205) 663-6401

DATE

11/19/2008

NUMBER

230520

DATE SHIPPED

11/19/2008

ASSOCIATED NO.

246180

S  
O  
L  
D  
T  
O  
LYNWOOD UTILITY CORP  
321 BILLINGSLEY COURT  
SUITE 4  
FRANKLIN, TN 37067

S  
H  
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P  
T  
O  
LYNWOOD UTILITY CORP  
180 COTTONWOOD DR  
FRANKLIN, TN 37069  
615-305-1033

| CUSTOMER ORDER NUMBER |            | F.O.B.                                                                    | SHIPPED VIA    | [047] SALES AGENT | TERMS       |
|-----------------------|------------|---------------------------------------------------------------------------|----------------|-------------------|-------------|
| Verbal Bikt           |            | Deliver                                                                   | OUR TRUCK      | Debbie Stewart    | NET 30 DAYS |
| UNITS                 | PACKAGE    | DESCRIPTION                                                               | TOTAL QUANTITY | UNIT PRICE        | AMOUNT      |
| 325.00                | 1 G BULKGL | METHANOL-C<br>90007<br>NMF ITEM#42702,SUB1,<br><br>Nontaxable - Component | 325.00 g       | 2.0500 /g         | 666.25      |
|                       |            | Merchandise Total                                                         |                |                   | 666.25      |
|                       |            | Fuel Surcharge                                                            |                |                   | 31.65       |
|                       |            | $.05 \div 2.00 = 2.5\%$                                                   |                |                   |             |
|                       |            | $31.65 \div 325 = 9.7\%$                                                  |                |                   |             |
|                       |            |                                                                           |                |                   | 0.00        |

PLEASE REMIT TO: PO Box 1667  
Pelham, AL 35124

**TOTAL**

697.90

AFTER 12/19/2008 PAY

708.37

CUSTOMER NO.

9697

Page 1 of 1



402 Industrial Park Drive  
Pelham, AL 35124

Tel: (205) 663-6350 Fax: (205) 663-6401

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O  
LYNWOOD UTILITY CORP  
321 BILLINGSLEY COURT  
SUITE 4  
FRANKLIN, TN 37067

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O  
LYNWOOD UTILITY CORP  
180 COTTONWOOD DR  
FRANKLIN, TN 37069  
615-305-1033

12-5 4/6  
**INVOICE**

DATE 12/26/2007 NUMBER 220009

DATE SHIPPED 12/26/2007 ASSOCIATED NO. 234994

*Due 1-26-08*

CUSTOMER ORDER NUMBER

Verbal Blkt

F.O.B.

Deliver

SHIPPED VIA

OUR TRUCK

[047]

SALES AGENT

Debbie Stewart

TERMS

NET 30 DAYS

| UNITS  | PACKAGE    | DESCRIPTION                                                                       | TOTAL QUANTITY | UNIT PRICE | AMOUNT |
|--------|------------|-----------------------------------------------------------------------------------|----------------|------------|--------|
| 265.00 | 1 G BULKGL | GENERIC METHANOL-C<br>90007<br>NMF ITEM#42702,SUB1,<br><br>Nontaxable - Component | 265.00 g       | 2.0000 /g  | 530.00 |
|        |            | Merchandise Total                                                                 |                |            | 530.00 |
|        |            | Fuel Surcharge                                                                    |                |            | 12.75  |
|        |            |                                                                                   |                |            | 0.00   |

PLEASE REMIT TO: PO Box 1667  
Pelham, AL 35124

**TOTAL**

542.75

AFTER 1/25/2008 PAY

550.89

JC  
821 William D. Jones Blvd.  
P.O. Box 620  
Fayetteville, TN 37334

12/5 - 5/6

# Invoice

Invoice Number:  
35338

Invoice Date:  
May 16, 2008

Page:  
1

Voice: 888-542-8561  
Fax: 931-438-2673

Sold To:  
Lynwood Utility Corp.  
321 Billingsly Court  
Suite 4  
Franklin, TN 37067

Ship to:  
Lynwood Utility Corp.  
180 Cottonwood Dr.  
Franklin, TN 37067

| Customer ID<br>LYNWOOD<br>Sales Rep ID |            | Customer PO<br>Verbal-Tyler<br>Shipping Method<br>ADC Truck |                            | Payment Terms<br>Net 30 Days<br>Ship Date<br>5/16/08<br>Due Date<br>6/15/08 |  |
|----------------------------------------|------------|-------------------------------------------------------------|----------------------------|-----------------------------------------------------------------------------|--|
| Quantity                               | Item       | Description                                                 | Unit Price                 | Extension                                                                   |  |
| 275.00                                 | CARUSOL-20 | Oxidizer, Inorganic, Pernangantes<br>Gls.                   | 9.95<br><u>9.75</u><br>.20 | 2,736.25                                                                    |  |
| $.20 \div 9.75 = 2\%$                  |            |                                                             |                            |                                                                             |  |

|                      |                 |
|----------------------|-----------------|
| Subtotal             | 2,736.25        |
| Sales Tax            |                 |
| Total Invoice Amount | 2,736.25        |
| Payment Received     |                 |
| <b>TOTAL</b>         | <b>2,736.25</b> |

12/5 6/6

# Invoice

Invoice Number:  
30871

Invoice Date:  
Sep 4, 2007

Page:  
1

DC  
821 William D. Jones Blvd.  
P.O. Box 620  
Fayetteville, TN 37334

Voice: 888-542-8561  
Fax: 931-438-2673

Sold To:  
LYNWOOD UTILITY CORP.  
321 BILLINGSLEY COURT  
SUITE 4  
FRANKLIN, TN 37067

Ship to:  
LYNWOOD UTILITY CORP  
180 COTTONWOOD DR  
FRANKLIN, TN 37069

**Customer ID**

LYNWOOD

**Sales Rep ID**

TN

| Quantity | Item       |
|----------|------------|
| 160.00   | CARUSOL-20 |

**Customer PO**

VERBAL-TYLER

**Shipping Method**

ADC Truck

| Description                           |
|---------------------------------------|
| OXIDIZER, INORGANIC,<br>PERMANGANATES |

**Payment Terms**

Net 30 Days

**Ship Date**

9/4/07

Unit Price

9.75

**Due Date**

10/4/07

Extension

1,560.00

|                      |                 |
|----------------------|-----------------|
| Subtotal             | 1,560.00        |
| Sales Tax            |                 |
| Total Invoice Amount | 1,560.00        |
| Payment Received     |                 |
| <b>TOTAL</b>         | <b>1,560.00</b> |

Lynwood Utility Corporation  
13 Month Average of Rate Base  
12/31/08

|                                     |              |
|-------------------------------------|--------------|
| Utility Plant in Service            | \$ 3,167,908 |
| Deferred Debits + Deposits          | 129,352      |
| Working Capital                     | 52,510       |
| Accumulated Depreciation            | 1,534,355    |
| Contribution in Aid of Construction | 692,712      |

**RESPONSE  
TO  
REQUEST  
NO. 13**

**LYNWOOD UTILITY CORPORATION**  
**2008 CONSTRUCTION ORDERS**

| CO# | CK#  | LOCATION          | DESCRIPTION                    | PRIMARY A/C | DEP RATE | AMOUNT   | VENDOR               |
|-----|------|-------------------|--------------------------------|-------------|----------|----------|----------------------|
| 1   | 1029 | Plant             | Plant Replacement              | 311         | 10%      | 2341.60  | Tech Services        |
| 2   | 1030 | Equipment         | Plant - Install Equipment      | 320         | 5%       | 341.40   | Vulcan Materials     |
| 3   | 1064 | Equipment         | Plant - Equipment Replacement  | 311         | 10%      | 838.16   | ADC                  |
| 4   | 1097 | Equipment         | Plant - Install Equipment      | 320         | 5%       | 897.30   | Grainger             |
| 5   | 1079 | Plant             | Plant - Add New Sensors        | 344         | 20%      | 2540.00  | Southern States      |
| 6   | 1045 | Plant             | Plant - Replace Roof           | 304         | 5%       | 24000.00 | N & S Roofing        |
| 7   | 1141 | Lab Equipment     | Lab - New Equipment            | 311         | 10%      | 5273.50  | ADC                  |
| 8   | 1231 | Collection System | Collection System Addition     | 331         | 5%       | 2990.00  | T Adair Addition     |
| 9   | 1252 | Collection System | Collection System Addition     | 331         | 5%       | 3178.10  | Wm Cty Project       |
| 10  | JV   | Collection System | Collection Systems Additions   | 331         | 5%       | 4000.00  | 2008 Customer Added  |
| 11  |      | Collection System | Collection System Replacement  | 331         | 5%       | OPEN     | Woodhaven Ct Repairs |
| 12  | 1212 | Plant Equipment   | Plant Equipment Replacement    | 320         | 5%       | 5472.50  | ADC                  |
| 13  | 1334 | Collection System | Collection System Replacement  | 331         | 5%       | 3962.25  | Sani Tech            |
| 14  | 1339 | Plant Equipment   | Plant - Equipment Additions    | 320         | 5%       | 6567.00  | ADC                  |
| 15  | 1401 | Plant Equipment   | Plant Equipment Additions      | 320         | 5%       | 9405.00  | ADC                  |
| 16  | 1402 | Collection System | Collection System Engineer Ins | 331         | 5%       | 2259.08  | Alley & Associates   |

**LYNWOOD UTILITY CORPORATION**  
**2008 CONSTRUCTION ORDERS**

[illegible]

xlylwoodmainenanceif2008constructionorders

**LYNWOOD UTILITY CORPORATION**  
**2007 CONSTRUCTION ORDER LOG**

| CO# | CK#  | LOCATION | DESCRIPTION       | PRIMARY A/C | DEP RATE | AMOUNT  | VENDOR             |
|-----|------|----------|-------------------|-------------|----------|---------|--------------------|
| 1   | 3737 | Plant    | Replacement       | 311         | 10%      | 374.04  | Grainger           |
| 2   | 3767 | Plant    | Equipment         | 344         | 5%       | 2249.87 | LabtroniX          |
| 3   | 3769 | Pump     | Replacement       | 311         | 10%      | 795.00  | Jeff Sweeny Const. |
| 4   | 3776 | Plant    | Replacement       | 320         | 5%       | 1770.75 | Tech Services      |
| 5   | 3781 | Plant    | Replacement       | 320         | 5%       | 2800.50 | Southern Sales     |
| 6   | 3818 | Plant    | Install Equipment | 320         | 5%       | 2120.70 | Care Safety        |
| 7   | 3819 | Plant    | Upgrades          | 320         | 5%       | 3712.50 | Sani Tech          |
| 8   | 3827 | Plant    | Upgrades          | 320         | 5%       | 1984.50 | Southern Sales     |
| 9   | 3843 | Plant    | Replacement       | 320         | 5%       | 1926.00 | Southern Sales     |
| 10  | 3850 | Pump     | Replacement       | 311         | 10%      | 1984.50 | Southern Sales     |
| 11  | 3854 | Plant    | Upgrade           | 320         | 5%       | 968.25  | Tech Services      |
| 12  | 1023 | Plant    | Replacement       | 320         | 5%       | 1875.00 | K & S Steel        |
| 13  | 1028 | Plant    | Upgrades          | 320         | 5%       | 2137.50 | Sani Tech          |
| 14  | 1038 | Plant    | upgrades          | 320         | 5%       | 3483.51 | Vulcan Materials   |
| 15  | 1044 | Pump     | Replacements      | 311         | 10%      | 1289.27 | Grainger           |
| 16  | 3806 | Lab      | Study             | 348         | 20%      | 9037.50 | Visions Inc.       |
|     |      |          |                   |             |          |         |                    |
|     |      |          |                   |             |          |         |                    |
|     |      |          |                   |             |          |         |                    |
|     |      |          |                   |             |          |         |                    |

**LYNWOOD UTILITY CORPORATION**  
**2007 CONSTRUCTION ORDER LOG**

| CO# | CK#  | LOCATION | DESCRIPTION    | PRIMARY A/C | DEP RATE | AMOUNT          | VENDOR                |  |  |
|-----|------|----------|----------------|-------------|----------|-----------------|-----------------------|--|--|
| 17  | 1045 | Lab      | Lab Equipment  | 344         | 10%      | 2246.51         | LabtroniX             |  |  |
| 18  | 1049 | Plant    | Upgrade        | 320         | 5%       | 937.50          | Sentry Steel Services |  |  |
| 19  | 1087 | Plant    | Upgrade        | 320         | 5%       | 2159.25         | Tech Services         |  |  |
| 20  | 1023 | Plant    | Replacement    | 320         | 5%       | 1875.00         | K & S Steel           |  |  |
| 21  | 1038 | Plant    | Upgrade        | 320         | 5%       | 3225.98         | Vulcan Material       |  |  |
| 22  | 1044 | Pump     | Replacement    | 311         | 10%      | 1289.76         | Grainger              |  |  |
| 23  | 1045 | Lab      | Lab Equipment  | 344         | 20%      | 2246.50         | LabtroniX             |  |  |
| 24  | 1049 | Plant    | Upgrade        | 320         | 5%       | 937.50          | Sentry Steel Services |  |  |
| 25  | 1087 | Plant    | Upgrade        | 320         | 5%       | 2158.95         | Tech Services         |  |  |
| 26  | 1142 | System   | System Review  | 331         | 5%       | 60.00           | BS & J                |  |  |
| 27  | 1171 | Plant    | Upgrade        | 320         | 5%       | 5514.00         | Southern Sales        |  |  |
| 28  | 1196 | Plant    | Replacement    | 320         | 5%       | 3914.38         | Southern Sales        |  |  |
| 29  | 1209 | Plant    | Upgrade        | 320         | 5%       | 701.24          | Gary Bentley Trucking |  |  |
| 30  | 1214 | System   | System Mapping | 311         | 10%      | 1044.56         | Alley & Associates    |  |  |
| 31  | JV   | System   | System Install | 331         | 5%       | 16500.00        | LUC Personnel         |  |  |
|     |      |          |                |             |          | <b>83320.52</b> |                       |  |  |
|     |      |          |                | 311         |          | 5730.57         |                       |  |  |
|     |      |          |                | 320         |          | 48321.87        |                       |  |  |
|     |      |          |                | 331         |          | 16500           |                       |  |  |
|     |      |          |                | 344         |          | 12767.88        |                       |  |  |
|     |      |          |                |             |          | <b>83320.32</b> |                       |  |  |