

FARRIS MATHEWS BOBANGO PLC

ATTORNEYS AT LAW

Nashville · Memphis

HISTORIC CASTNER-KNOTT BUILDING
618 CHURCH STREET, SUITE 300
NASHVILLE, TENNESSEE 37219

(615) 726-1200 telephone · (615) 726-1776 facsimile

Reen L. Locker
rlocker@farrismathews.com

Direct Dial:
(615) 687-4238

January 21, 2010

Sent via Electronic Submission

Ms. Darlene Standley, Chief
Tennessee Regulatory Authority, Utilities Division
460 James Robertson Parkway
Nashville, Tennessee 37243

filed electronically in docket office 01/21/10

RE: Integrated Resource Management, Inc.'s Petition to Amend its Certificate of Convenience and Necessity (Docket No. 09-00099)

Dear Ms. Standley:

To assist the Tennessee Regulatory Authority (the "Authority") in its review of Integrated Resource Management, Inc.'s ("IRM") amendment to its Certificate of Convenience and Necessity to provide wastewater utility services to the portion of Decatur County, Tennessee known as Riverstone Estates, IRM provides the following answers in response to the data request sent by the Authority in a letter dated January 13, 2010:

1. An estimated timeframe for construction of the system including estimated date construction will begin and the date it is estimated to end.

Answer: Construction of the system will begin immediately following the approval of the Authority to amend its Certificate of Convenience and Necessity. At such time, construction will begin and is anticipated to be completed by June 1, 2010.

2. Please provide a signed agreement between the developer and IRM.

Answer: The signed Utility Services Agreement is attached hereto as Exhibit A.

3. Please provide a tariff for Riverstone Estates of all services to be provided inclusive of the 150 residences, rental units and the 70 seat restaurant and marina.

Answer: IRM's proposed tariff is attached hereto as Exhibit B.

4. Please provide any estimates for growth for the first five years. Please include a breakdown of the class of customers served (residential, commercial, apartments, recreational, institutional, etc.)

Answer: The estimated residential and commercial growth for the first five years is displayed within the Projected Build-Out Plan and is attached hereto as Exhibit C.

5. Please provide the estimated amount of contributed capital to IRM once the system is transferred to IRM.

Answer: The estimated amount of contributed capital once the system is transferred is \$750,000.00.

6. What is the size of the Riverstone Estates? How many acres? Please provide specifically where Riverstone Estates is located.

Answer: Riverstone Estates encompasses approximately 235 acres. A Territory Location Map, providing the specific location of Riverstone Estates, along with a detailed Preliminary Subdivision Map, including the acreage of the treatment areas, is attached hereto collectively as Exhibit D.

7. A pro forma statement of the cost of operating the system and estimated revenues for the first five years.

Answer: The estimated expenses and revenues of the system for the first five years can be seen in the Projected Build-Out Plan, referenced in Question 4, and is attached hereto as Exhibit C.

8. An estimate of the maximum capacity of the system being installed in Riverstone Estates.

Answer: The maximum capacity of the system is approximately 50,000 gallons per day.

9. What is the current status of Riverstone Estates? The Pre-Filed Testimony of Jeffrey Cox dated April 13, 2009 and provided July 13, 2009 states that twenty-one (21) homes needed service at that time and three (3) additional homes were scheduled to be built last summer. Is service currently being provided to those residences? By whom? Please Explain.

Answer: Service is not being provided to the residents at Riverstone Estates at this time. The systems are serviced by septic tanks and drainfields or by pump and haul.

10. Please provide evidence of ownership of the treatment facility land application site(s) and/or a copy of the perpetual easement(s).

Answer: Ownership is agreed upon and evidenced in our Utility Services Agreement, referenced in Question 2, and attached hereto as Exhibit A. The land will not be conveyed until as-built plans are produced. Upon completion, the appropriate documents shall be prepared and executed.

11. Please provide documentation from other utility districts, public utilities or governmental units in or near the affected area stating that they are unwilling or unable to provide services to the affected area.

Answer: The area of Decatur County, Tennessee, known as Riverstone Estates, is only serviced by the Scotts Hill Utility District, with no other utility districts, public utilities or governmental units providing service to this area. Scotts Hill Utility District does not plan to serve this area, as indicated by a letter from the Mayor of Scotts Hill, Tennessee, attached hereto as Exhibit E.

12. Please provide a more clear map of Riverstone Estates showing the entire layout of the wastewater system including the location, size and capacity of each component.

Answer: There is only one treatment system for the 50,000 gallons per day. A Territory Location Map, providing the specific location of Riverstone Estates, along with a detailed Preliminary Subdivision Map, including the system location and treatment areas, are referenced in Question 6, and attached hereto collectively as Exhibit D.

13. A current financial statement of IRM.

Answer: A copy of IRM's most recent 2008 Annual Report is on file with the Authority, and attached hereto as Exhibit F. IRM's 2009 Annual Report is due to be filed with the Authority on April 1, 2010.

14. Documentation that IRM is registered with the Secretary of State of Tennessee.

Answer: Documentation is attached hereto collectively as Exhibit G.

In accordance with the rules of the Authority, IRM submits this response electronically along with four (4) written copies to be delivered directly to the Authority. Should you have any questions regarding this response, please do not hesitate to contact myself or Mr. Chuck Welch at (615) 726-1200.

Respectfully submitted,

Farris Mathews Bobango PLC



Reen L. Locker

Exhibit A



UTILITY SERVICES AGREEMENT

This Utility Services Agreement (the "Agreement") is made and shall become effective this 13th day of July, 2009, by and between Riverstone Estates Utilities, Inc. ("Riverstone"), which is principally located at 890 Pickwick Street, Savannah, Tennessee, 38372, and Integrated Resource Management, Inc. d/b/a IRM Utility, Inc. ("Utility"), which is principally located at 3444 St. Andrews Drive, White Pine, Tennessee, 37890, (collectively, the "Parties").

Recitals:

1. Utility desires to provide wastewater services in Decatur County, Tennessee to a residential subdivision known as Riverstone Estates (the "Development"). Utility will operate a wastewater treatment facility that beneficially reuses the water in subsurface drip irrigation systems; and

2. Riverstone has agreed to transfer its existing sewage collection, treatment, and disposal system (the "System") for the Development to Utility (the "Transfer"), subject to the approval of the Tennessee Department of Environment & Conservation ("TDEC"). A copy of the Transfer is attached hereto and incorporated herein by reference as Exhibit A. Utility, in its sole discretion, may increase or relocate the System to serve the Development. In accordance with the terms and conditions of this Agreement, the System will be brought to the appropriate standards of the applicable regulatory authorities and approved by Utility's engineers and representatives.

NOW, THEREFORE, upon the following mutual promises and covenants contained herein and other valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the Parties agree as follows:

Section 1. Regulatory Approval

Utility, shall petition the Tennessee Regulatory Authority (the "TRA") to amend its Certificate of Public Convenience and Necessity (the "CCN") to include the area of the Development and Future Development.

Section 2. Financial Requirements

Riverstone shall provide a performance bond, irrevocable letter of credit or other appropriate financial securities, as determined by Utility, in an amount equal to the estimated cost to construct and install the System for the Development and Future Development. Utility shall be named the beneficiary of the financial security provided by Riverstone.

Section 3. Rates for Services

Rates under the CCN for the Development will be determined by utilizing the design flow on the Utility's State Operating Permit and Tariff as approved by the applicable State regulatory agencies. The rates will become due and payable to Utility upon execution of this Agreement. The rates under the CCN are required to establish the appropriate escrow balances of Utility as determined by the TRA, and, to provide operator and permit monitoring by Utility as allowed by law.

Section 4. Indemnification

In the event the CCN is not granted by the TRA or the State Operating Permit is not issued by TDEC, Riverstone agrees to release, indemnify, and hold Utility harmless from any and all obligations associated with the Development. Riverstone shall cooperate with Utility for the transfer of any of the above permits or certificates already held by Riverstone, as permitted by law.

Section 5. Conditions Precedent

The following conditions precedent shall occur prior to acceptance of the System by Utility:

- A. Utility's engineers and representatives shall inspect and prepare a report suggesting upgrades or maintenance to the current System. Riverstone shall be responsible for all reasonable and typical engineering costs associated with this inspection.
- B. Riverstone shall provide proper testing including, without limitation, pressure testing of collection lines, operation of controllers, operation of pumps, operation of aerators, and all existing system components, subject to Utility's approval.
- C. All cost associated with Utility's suggested upgrades and maintenance to the current System will be the responsibility of Riverstone. Suggested upgrades made by Utility will be completed prior to start-up of the System.
- D. Utility shall monitor the functioning of the System and make any additional requests for the optimal functioning of the System.
- E. A final maintenance upgrade based on the inspection and monitoring will be presented to Riverstone.

Section 6. Additional Obligations

Riverstone will facilitate and execute Restrictive Covenants and Bylaws of the Development and any Future Development that, at minimum, provides the following:

- A. A service agreement or contract between each homeowner and Utility to establish wastewater service. A copy of the service agreement or contract will be supplied by Utility to Riverstone.
- B. Notice that Utility will charge an initial fee and a monthly fee to be determined and will be established by a proposal to the TRA.
- C. A description of the Septic Tank Effluent Pumping system that is approved by IRM Utility, which shall be required by TDEC and the Utility.

Section 7. Prior Operations

Upon grant of the CCN, Riverstone will turn over any funds collected from all third parties for the purpose of operating the System.

Section 8. Expansion

Utility intends to develop other acreage within the Development ("Future Development") and to continue to utilize the System to develop the Future Development. Future Development may require an expansion of the System. Utility will continue service for the Development and for Future Development.

Section 9. No Limitation

Nothing contained herein shall be construed as to restrict Utility's right to increase the capacity or to extend the System as it may, at its sole discretion, deem appropriate, including, without limitation, extending the System for the purpose of providing wastewater sewer service to customers outside of the Development and Future Development.

Section 10. Representations and Warranties

Riverstone hereby represents and warrants that all materials and labor attributable to the System shall be paid in full at the time of completion of the construction and installation of the System and the System shall be free from any and all liens and encumbrances. Such representation shall survive the conveyance of the System by Riverstone to Utility.

Riverstone hereby represents and warrants that the System will be in conformance to the plans and specifications approved by Utility. The repair, maintenance, and replacement of the System shall be warranted by Riverstone for a period of two years

from the completion and beginning of operation of the System. The System shall become the responsibility of Utility after the approval of the System is complete and accepted by the Utility, and the warranty period has expired.

Section 11. Conveyance

Upon Utility's acceptance of the System, Riverstone shall convey all right, title and interest in and to the System to Utility. Riverstone shall, upon request of Utility, execute and deliver any and all documents necessary to convey the System and to grant Utility a perpetual easement in and to the real property surrounding the System to such extent necessary for access or ingress and egress to inspect, repair, replace and maintain the System.

Section 12. Severability

If any part of this Agreement for any reason shall be declared invalid or unenforceable, such decision shall not affect the validity or enforcement of any remaining portion, which shall remain in full force and effect; provided however, that in the event a part of this Agreement is declared invalid and the invalidity or enforceability of such part has the effect of materially altering the obligations of any party under this Agreement, the Parties agree, promptly upon such declarations being made, to negotiate in good faith to amend this Agreement so as to put such Party in a position substantially similar to the position such party was in prior to such declaration.

Section 13. Assignment

No party shall have any right to assign this Agreement or any of their respective rights or obligations under this Agreement to any third party except by operation of law or with the prior written consent of the other Parties; such consent shall not be unreasonably delayed, conditioned or withheld. Utility shall have no right to assign, transfer, convey, pledge or hypothecate the permits or any interest hereto without any necessary approval of TDEC, and the prior written agreement of the purchaser or assignor to be bound by the terms and conditions of this Agreement.

Section 14. Integration

This Agreement constitutes the entire agreement between the Parties with respect to the subject matter hereof and supersedes all prior oral or written agreements or understandings of the Parties with regard to the subject matter hereof. No interpretation, change, termination, or waiver of any provision thereof shall be binding upon a Party unless in writing and executed by the other party. No modification, waiver, termination, recession, discharge, or cancellation of any right or claim under this Agreement shall affect the right of any party hereto to enforce any other claim or right hereunder.

Section 15. Amendment

This Agreement shall not be amended or modified except in writing signed by the Parties hereto.

Section 16. Choice of Law, Jurisdiction and Venue

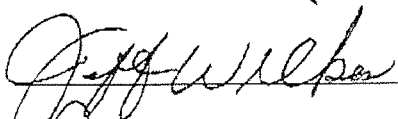
The interpretation, enforcement and validity of this Agreement shall be construed in accordance with and governed under the laws of the State of Tennessee, irrespective of its conflicts of law principles. The Parties agree that the exclusive jurisdiction and venue for any litigation in connection with this Agreement or its subject matter shall be an appropriate court of competent jurisdiction located in the State of Tennessee and the County of Davidson. Both Parties hereby consent to the jurisdiction of said courts.

IN WITNESS WHEREOF, the Parties hereto, by their duly authorized officers or representatives, or as the case may be, in their individual capacity, have caused this Agreement to be executed and their corporate seals to be affixed hereto, if applicable, effective as of the day of year first above written.

Riverstone Estates Utilities, Inc.

Integrated Resource Management,
Inc. d/b/a IRM Utility, Inc.

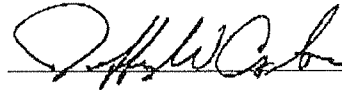
By:



Title:

President

By:



Title:

PRESIDENT

Exhibit B

Wastewater Utility Service

TRA TARIFF NO. 1

REGULATION AND SCHEDULE OF CHARGES GOVERNING THE PROVISION
OF WASTEWATER UTILITY SERVICE TO RESIDENTIAL AND COMMERCIAL
CUSTOMERS WITHIN THE STATE OF TENNESSEE

This tariff contains the descriptions, regulations, and rates applicable to the provisioning of wastewater utility service provided by Integrated Resource Management, Inc. d/b/a IRM Utility, Inc. within the State of Tennessee. A copy of this tariff is on file and available to the public from the Tennessee Regulatory Authority located at 460 James Robertson Parkway, Nashville, Tennessee, 37243. Copies may also be inspected during regular business hours at IRM Utility's principal place of business located at 3444 Saint Andrews Drive, White Pine, Tennessee, 37890.

Wastewater Utility Service

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Wastewater Utility Service

CHECK SHEET

The sheets of this tariff are effective as of the date shown at the bottom of the respective sheet. Original and revised sheets as listed herein comprise all changes from the original tariff and are currently in effect as of the date listed on the bottom of this sheet.

SECTION	SHEET	REVISION
1	1	Original
1	2	Original
1	3	Original
1	4	Original
1	5	Original
1	6	Original
1	7	Original
2	1	Original
2	2	Original
2	3	Original
2	4	Original
2	5	Original
2	6	Original
2	7	Original
3	1	Original
4	1	Original
4	2	Original
5	1	Original
6	1	Original
6	2	Original
6	3	Original

Wastewater Utility Service

SYMBOL KEY

The following symbols are used to signify the purposes indicated as follows:

- C To signify a changed regulation or rate structure.
- I To signify a rate increase.
- M To signify a move in the location of text.
- N To signify a new rate or regulation.
- R To signify a reduced rate.
- T To signify a change in text, but no change in rate or regulation.

Wastewater Utility Service

TARIFF FORMAT

A. Sheet Numbering. Sheet numbers appear in the upper right hand corner of the sheet. Sheets are numbered sequentially. However, new sheets are occasionally added to the tariff. When a new sheet is added between sheets already in effect, a decimal is added. By way of example, a new sheet added between sheets 5 and 6 already in effect, would be numbered 5.1.

B. Sheet Revision Numbers Other Than Original. Revision numbers will also appear in the upper right hand corner of the sheet unless that sheet is an original. In the case of an original, it will be denoted in the same location on the sheet. Revision numbers are used to determine the most current sheet version on file with the TRA. To illustrate, the 4th Revised Sheet 12 replaces and cancels 3rd Revised Sheet 12. Due to various periods of tariff suspensions or deferrals of the TRA during their tariff approval process, the most current sheet number on file with the TRA may not always be the sheet in effect. Please consult the Check Sheet for the current sheet in effect.

C. Paragraph Numbering Sequence. There are 9 levels of paragraph coding. Each level of coding is subservient to the next higher level. An illustration is as follows:

2
2.1
2.1.1
2.1.1.A
2.1.1.A.1
2.1.1.A.1.(a)
2.1.1.A.1.(a).1
2.1.1.A.1.(a).1.(i)
2.1.1.A.1.(a).1.(i).1

D. Check Sheets. When a tariff is made with the TRA, an updated Check Sheet accompanies the tariff filing. The Check Sheet lists the sheets contained in the tariff along with a cross-reference to the current revision number. When new sheets are added, the Check Sheet is changed to reflect the revision. All revisions made in a given filing are designated by an asterisk, i.e. (*). There will be no other symbols used on this sheet if these are the only changes. The tariff user should refer to the latest Check Sheet to find out if a particular sheet is the most current sheet on file with the TRA.

Wastewater Utility Service

DEFINITIONS

When used in this tariff, the following terms shall have the meanings set forth next to the same as follows:

1. "Collector Line" shall mean the line from the Service Line to the Main Line.
2. "Commercial Property" shall mean the real property that is used for commercial, overnight rental, transient, or institutional purposes.
3. "Company" shall mean Integrated Resource Management, Inc. d/b/a IRM Utility, Inc.
4. "Customer" shall mean any person, firm, limited liability company, partnership, corporation, association, company, or governmental entity furnished sewage services by the Company.
5. "Engineer" shall mean the consulting or design engineer employed by or retained by the Company.
6. "Facilities" shall mean all equipment owned and operated by the Company, and easements, land, and properties required for the operation of the sewer system.
7. "Main Line" shall mean the line from the Collector Line to the treatment facility.
8. "Premises" shall mean the Customer's private property.
9. "Pumping Station" shall mean a tank with pumps and receives effluent from a STEG/STEP Tank or Collector Lines.
10. "Residential Property" shall mean the real property that is an established residence for a single family intended solely for such family's use or a long term lessee—i.e. 12 months or more.
11. "Service Line" shall mean the line from the STEG/STEP Tank to the Collector Line.
12. "STEG Tank" shall mean any tank located near a Customer's building containing an effluent filter for the purposes of accepting sewage waste.

Wastewater Utility Service

DEFINITIONS (CONTINUED)

13. "STEP Tank" shall mean any tank located near a Customer's building containing a pump vault for the purposes of accepting sewage waste.

14. "Stub-out Line" shall mean the line that carries the sewage waste from the building to the STEG/STEP Tank.

15. "TRA" shall mean the Tennessee Regulatory Authority.

Wastewater Utility Service

RULES AND REGULATIONS

Statement of Purpose:

The general purpose of these rules and regulations is as follows:

1. To establish measures and procedures for providing sewage collection and treatment services on a uniform basis within the Company's service area.
2. To provide standards and procedures for the following:
 - a. Establishing sewer characteristics acceptable for the treatment systems;
 - b. Establishing the criteria for protecting the integrity of the water-tight system—a system free of inflow and infiltration ("I & I");
 - c. Required design standards;
 - d. Construction and material standards;
 - e. Inspection requirements; and
 - f. Quality of materials.

Authorization of Rules and Regulations:

Integrated Resource Management, Inc. d/b/a IRM Utility, Inc. is a corporation validly organized and in good standing with the State of Tennessee as a privately-owned, public utility. The Company operates under the authority of a Certificate of Public Convenience and Necessity ("CCN") as initially approved by the TRA on November 10, 2003 and by TRA Order issued March 16, 2004 in Docket No. 03-00467 and subsequently issued CCNs.

Effect of Rules and Regulations:

All provisions of these rules and regulations shall be incorporated in each Sewer Subscription Agreement with each Customer of the Company.

Issued: July 15, 2008

Effective: August 1, 2008

Wastewater Utility Service

RULES AND REGULATIONS (CONTINUED)

Utility Facilities on Private Property:

The Company shall own and maintain all STEG and STEP Tanks, control systems, and service lines required to provide sewer service on the Customer's premises. The Customer shall execute an agreement granting an easement to the Company for maintenance of the sewer system. The building, plumbing, and Stub-out Line shall be maintained by the Customer.

Service Disconnection:

Service under any application may be discontinued due to the following:

1. Non-payment of bill;
2. Misrepresentation;
3. Adding to the property or fixtures without notice to the Company;
4. Tampering with any service pipe, tank, control system, filter, or any other facilities of the Company;
5. Violation of any Company rules and regulations; and
6. Disconnecting or reconnecting service by a party other than a duly authorized agent of the Company without the Company's express consent.

In the occurrence of any of the foregoing, the Company reserves the right to install a shut-off valve between utility water service and the Customer until remedial measures are taken to the Company's satisfaction.

Non-payment Penalties:

A non-payment penalty of 5% of the monthly charges will be owed if the bill is paid after the due date shown on the bill. If payment is not received within 15 days after being due, written notice will be sent to the Customer by U.S. Certified Mail. If payment is not received within 30 days after being due, sewer service will be discontinued from the Customer's property pursuant to the terms of the Sewer Subscription Agreement executed by the Customer and the Company with no additional notice. No service shall be reconnected if discontinued for non-payment until all charges have been paid, including, without limitation, disconnection fees and reconnection fees. The disconnection fee is \$10.00 and the reconnection fee is \$15.00. If applicable, collection costs shall be 1.5% per month plus reasonable legal fees.

Returned Checks or Instruments:

The Company will charge the Customer a \$35.00 fee for all checks or instruments returned by the bank.

Wastewater Utility Service

RULES AND REGULATIONS (CONTINUED)

Changes in Ownership, Tenancy, or Services:

A new application and agreement must be made and approved by the Company on any change in ownership of property, in tenancy, or in the services as described in the application. In the event a new owner or tenant fails to submit a new application, the company shall have the right to discontinue service until a new application is made and approved.

Security Deposits:

Each new Customer, before connection or reconnection of the service, will be required to make a refundable deposit to secure payment of sewage service bills in the amount of \$60.00. Interest will be paid on deposits held by the Company at the rate published in the Federal Reserve Bulletin for the preceding calendar year. Deposits will be held by the Company as long as required to insure payment of bill.

Winter Water Usage Rate:

Winter Water Usage shall mean the average amount of water used, as stated on the Customer's bill for the months of November, December, January and February. When a Customer's bill is based upon water usage, the Customer will receive summer bills (for usage in June, July, August and September) that are based on the average winter water usage. New Customers who have not established winter water usage will be charged up to a maximum bill of \$125.00 until a winter water usage is established.

Sewer System Access Fee:

The owner of each property parcel which is provided a tap or the availability of a tap, when the sewer system is built, will be required to pay a sewer system access fee of \$84.00 per year. This fee will be payable each year by December 15, for owners of record, as of December 1. This fee shall be retroactive for the subsequent year or paid in advance. As each Customer attaches to the sewer and signs up for service, they shall receive a pro-rated access fee for the year applicable to the monthly statement; thereafter, the fee will not be charged.

Wastewater Utility Service

RULES AND REGULATIONS (CONTINUED)

Engineering, Materials and Construction Standards:

1. General – This specification covers the type of sewer system required for various design conditions of sewers constructed by developers. The requirements called for are minimum standards in all cases. Bedding conditions, material specifications, sealing requirements and installation methods are the responsibility of the Engineer and must be approved by the Company. Design and construction of sewer lines shall meet the requirements of the Tennessee Department of Environment and Conservation ("TDEC"), in addition to this specification. Any conflicts between the Company and TDEC requirements shall be resolved in favor of the more restrictive requirement.
2. All sewage collection system components are to be water-tight and free of I&I. This includes Stub-out lines, all tanks, Collector Lines, Service Lines, and Main Lines. Collector Lines and Main Lines are to be tested to 100 pounds per square inch of water pressure. Risers and lids are to be water-tight.
3. STEP and STEG Tanks are to be installed near the building to be served. The tanks are to be set in a level condition and tested for water tightness before backfilling.
4. All pipe is to be PVC, classes and sizes will be pursuant Engineer's design and in all cases SDR-21 class 2000 will be the minimum allowable class.
5. Only wastewater drains are to be connected to the sewer system. No water sources such as roof drains, sump pumps, condensate lines and swimming pools shall be connected to the sewer system.

Special Pre-treatment Sewage Requirements:

For all sewage connections, the Company reserves the right to require any non-residential user to provide special pre-treatment for any high strength effluent before discharge into its sewage system. The Company may, upon the basis of recognized engineering standards and treatment costs, increase the rate charged to cover the cost of treatment of high strength effluent, commercial or industrial waste, and may impose standards as to the maximum size of solids and constituents in such waste discharged into its sewage system.

Additionally, if excessive volumes of sewage are received, the Company may require the Customer to monitor flow volume and increase surge holding, treatment, and disposal capacity at the Customer's expense. All Customers will be required to follow the List of Required Practices (Biological Systems Users Manual) for an effluent collection system, supplied to them by the Company.

Wastewater Utility Service

RULES AND REGULATIONS (CONTINUED)

These requirements prohibit the dumping of any toxic chemicals, non-biodegradable detergents, whitening agents, or other non-environmentally friendly compounds that kill tank bacteria. Also prohibited is the disposal of an excessive amount of grease, paints, pesticides or other typical household items that consumers introduce into sanitary sewer and storm drains. A copy of the Company's list of Required Practices is attached hereto as Attachment No. 2.

Damages:

The Company shall in no event be responsible: for maintaining any Stub-out Line owned by the customer; for the damages created by sewage escaping therefrom; or for defects in the Customer's building lines or fixtures. The Customer shall at all times comply with all regulations of the TRA and the Company.

All leaks in any building pipe or fixture on the premises of the Customer shall be repaired by the Customer. On failure to repair any such leak, the service may be discontinued until the appropriate repairs are made.

Inspection:

All pipes, valves, and fixtures, shall at all reasonable hours, be subject to inspection by the Company or its duly authorized agents.

In Event of Emergency:

The company shall not be liable to the Customer for interruption in service, or for damages or inconvenience as a result of any interruption or stoppage beyond the reasonable control of the Company. In the case of an emergency, please call 865-674-0828 or other provided service number.

Service Area:

The Company will provide Service within its current service area. The TRA must approve additions to the service area.

Wastewater Utility Service

RULES AND REGULATIONS (CONTINUED)

Extension Plan:

The Company may furnish sewer service to property owners whose lands abut the Main Line of existing sewer systems. The sewer service charges listed in the sewer billing structure do not include costs for constructing the sewer system. Any sewer system components required to service such abutting properties shall be constructed at the cost of those parties desiring same, and these components shall become the property of the Company to be credited to the account for Contributions In Aid of Construction. In addition, treatment system component costs will be paid by the Customer desiring to connect to the system. Sewer service to new areas within a service territory will be made available where it is technically feasible and the developer or property owner is willing to bear the expense of designing and building the sewer system.

Contributions In Aid of Construction:

Sewer system components furnished by the developers and landowners to the Company will be recognized as contributions in aid of construction in the amount of actual construction. Capital contributions from the developers will be treated in a like manner.

Contracts for Services:

Each Customer, before installation of service, shall be required to execute a Sewer Subscription Agreement with the Company.

Customer Billing:

Customer billing may be different from area to area. If the area is serviced by a utility water service, the water provider will be requested to provide billing services. For flat fee areas, a coupon book may be provided on an annual basis with monthly statements. Water bill comparisons or metering may be employed if higher water use than typical is suspected. Typically, monthly statements will be sent to Customers.

In cases where pass-through treatment costs and commercial customers are involved, a monthly bill will be sent to the customer and be based on the gallons of water used. Where water use is from a utility, the Company may request water use data from the water provider.

Wastewater Utility Service

RULES AND REGULATIONS (CONTINUED)

Public Contact:

Jeffrey W. Cox, Sr.
P.O. Box 642
White Pine, Tennessee 37890
Phone: 865-674-0828

Tennessee Regulatory Authority Regulations:

The Company, in its operation, shall conform to all applicable rules and regulations promulgated by the TRA. The TRA may be contacted by telephone at: 1-800-342-8359.

Wastewater Utility Service

RESIDENTIAL SEWER SERVICE TERRITORIES

<u>Service Territory</u>	<u>County</u>	<u>TRA Docket No.</u>	<u>Rate Class</u>
Emory Pointe	Roane	04-00101	Rate Class 1
Wild Pear Shores	Jefferson	04-00153	Rate Class 1
Compass Pointe	Blount	04-00266	Rate Class 1
Wild Briar Ridge ★	Sevier	05-00056	Rate Class 1
Sterling Springs ★	Sevier	05-00055	Rate Class 1
Mountain Shangrila ★	Sevier	06-00156	Rate Class 1
Flat Hollow ★	Campbell	07-00009	Rate Class 1
Ashley Meadows	Blount	07-00008	Rate Class 1
Landing at Bird's Creek ★	Sevier	07-00090	Rate Class 1
Riverstone Estates ★	Decatur	Pending	Rate Class 1

★ These Service Territories contain a mix of both commercial and residential properties. Accordingly, these areas will be reflected in both the residential and commercial tariffs.

Wastewater Utility Service

RESIDENTIAL RATES SHEET

RATE CLASS 1

Fixed Film Treatment and Drip Dispersal.....\$35.11

Effective October 22, 2007, \$10.13 of the residential rate will be placed in the Company's escrow account.

Wastewater Utility Service

RESIDENTIAL RATES SHEET EXPLANATION

SDR: Standard collection system maintenance/treatment/disposal rate..... \$35.11

Fees: Non-payment—5% of total bill

Disconnection—\$10.00

Reconnection—\$15.00

Returned Check (NSF)—\$35.00

Access Fees—\$84.00 per year (See Rules and Regulations for explanation)

Collection Costs—1.5% monthly interest plus reasonable legal fees

Issued: July 15, 2008

Effective: August 1, 2008

Wastewater Utility Service

COMMERCIAL SEWER SERVICE TERRITORIES

<u>Service Territory</u>	<u>County</u>	<u>TRA Docket No.</u>
Cove Mountain Realty	Sevier	03-00467
Valley Mart Exxon	Sevier	03-00467
Lot 23—The River Club	Knox	04-00152
Wild Briar Ridge ★	Sevier	05-00056
Sterling Springs ★	Sevier	05-00055
Lost Creek Campground	Union	07-00010
Mountain Shangrila ★	Sevier	06-00156
Flat Hollow ★	Campbell	07-00009
Landing at Bird's Creek ★	Sevier	07-00090
Riverstone Estates ★	Decatur	Pending

★ These Service Territories contain a mix of both commercial and residential properties. Accordingly, these areas will be reflected in both the residential and commercial tariffs.

Wastewater Utility Service

COMMERCIAL RATE (WITHOUT FOOD SERVICE)

The sewer bill will be charged on a monthly basis. The customer will provide a system that has an expected design flow and quality characteristics. Special conditions such as high treatment requirement or high flows may make other systems than addressed in this initial petition necessary. IRM Utility, Inc. will need to petition for rates on a case by case basis for such systems.

A minimum service charge will be \$75.00 per month for the first 300 gallons per day of design flow expected. For each additional 100 gallons per day, up to 1,000 gallons per day, an additional charge of \$15.00 per month per 100 gallons will be charged. For design flows expected over 1,000 gallons per day, up to 3,000 gallons per day, the following additional monthly charges per 1,000 gallons of daily flow will apply:

Treatment	Disposal		
	Sub-surface Drip Irrigation	Point Discharge	Off-Site
Sand, Gravel, Media Filters	\$140.00	\$165.00	-
Lagoon	\$116.00	\$140.00	-
Off-site	-	-	Pass-through & \$73.00

For design daily flows over 3,000 gallons, the monthly charge on all system configurations will be \$116.00 per 1000 gallons of daily flow.

Additional surcharges will apply when customers exceed their expected design flows. For any month that a customer's water meter reading exceeds the expected design flow, the following surcharges will apply:

Excess Water Usage	Surcharge
1 gallon to 1,000 gallons above expected design flow	\$175.00
1,001 gallons to 2,000 gallons above expected design flow	\$200.00
Over 2,000 gallons above expected design flow	\$200.00/1000 gals

If the water meter readings exceed the design flow or analysis indicates that effluent characteristics are not as indicated by the customer's design engineer, the monthly charge will be revised to reflect the increased usage and any capital costs associated with increasing the capacity of the system or upgrading the treatment for the greater loading will be paid by the customer.

Effective October 22, 2007, 29% of the billed rate from all Commercial customers, including special contract customers, will be placed in the Company's escrow account.

Fees: Nonpayment – 5% Disconnection - \$10.00 Reconnection - \$15.00 Returned Check - \$35.00.

Issued: July 15, 2008

Effective: August 1, 2008

Wastewater Utility Service

COMMERCIAL RATE (WITH FOOD SERVICE)

The sewer bill will be charged on a monthly basis. The customer will provide a system that has an expected design flow and quality characteristics. Special conditions such as high treatment requirement or high flows may make other systems than addressed in this initial petition necessary. IRM Utility, Inc. will need to petition for rates on a case by case basis for such systems.

A minimum service charge will be \$100.00 per month for the first 300 gallons per day of design flow expected. For each additional 100 gallons, up to a total of 1,000 gallons per day, an additional charge of \$18.00 per month per 100 gallons will be charged. For design flows expected over 1,000 gallons per day, up to 3,000 gallons per day, the following additional monthly charges per 1,000 gallons of daily flow will apply:

Treatment	Disposal		
	Sub-surface Drip Irrigation	Point Discharge	Off-Site
Sand, Gravel, Media Filters	\$170.00	\$192.00	-
Lagoon	\$142.00	\$163.00	-
Off-site	-	-	Pass Through & \$94.00

For design daily flows over 3,000 gallons, the monthly charge on all system configurations will be \$142.00 per 1000 gallons of daily flow.

Additional surcharges will apply when customers exceed their expected design flows. For any month that a customer's water meter reading exceeds the expected design flow, the following surcharges will apply:

Excess Water Usage	Surcharge
1 gallon to 1,000 gallons above expected design flow	\$210.00
1,001 gallons to 2,000 gallons above expected design flow	\$220.00
Over 2,000 gallons above expected design flow	\$220.00/1000 gals

If the water meter readings exceed the design flow or analysis indicates that effluent characteristics are not as indicated by the customer's design engineer, the monthly charge will be revised to reflect the increased usage and any capital costs associated with increasing the capacity of the system or upgrading the treatment for the greater loading will be paid by the customer.

Effective October 22, 2007, 29% of the billed rate from all Commercial customers, including special contract customers, will be placed in the Company's escrow account.

Fees: Nonpayment - 5% Disconnection - \$10.00 Reconnection - \$15.00 Returned Check - \$35.00.

Issued: July 15, 2008

Effective: August 1, 2008

Wastewater Utility Service

COMMERCIAL RATE—OVERNIGHT RENTAL UNITS

The monthly sewer charge per customer is based upon the monthly average daily flow monitored from the unit being served. A minimum of \$75.00 per month will be charged for up to the first 300 gallons per day of average daily flow. For each additional 100 gallons per day of average daily flow, up to a total of 1,000 gallons per day, an additional charge of \$15.00 per month per 100 gallons levied. For average daily flows over 1,000 gallons per day, the following additional monthly charges per 1,000 gallons of average daily flow will apply:

Treatment	Disposal		
	Sub-surface Drip Irrigation	Point Discharge	Off-Site
Fixed Film	\$140.00	\$165.00	-
Lagoon	\$116.00	\$140.00	-

If a Customer's usage exceeds the average daily design flow for 3 consecutive months, the Customer may be required to pay any capital costs associated with increasing the capacity of that portion of the system designed and dedicated to serve such Customer.

Effective October 22, 2007, 29% of the billed rate from all Commercial customers, including special contract customers, will be placed in the Company's escrow account.

Fees: Nonpayment - 5% Disconnection - \$10.00 Reconnection - \$15.00 Returned Check - \$35.00.

Attachment No. 1

SEWER SUBSCRIPTION AGREEMENT

Printed Name _____

Address of Property _____

Mailing Address _____

Telephone Number _____

I hereby make application to IRM Utility, Inc. (IRM) for sewer service at the address of property stated above. In consideration of the undertaking on the part of IRM to furnish sewer service, I understand, covenant and agree as follows:

1. I understand that components of a sewer system have been installed on the property referred to above, which is owned or occupied by me, and which is to be connected with a wastewater disposal system owned and/or maintained by IRM. I warrant that any connection to and/or subsequent use to this system by the components on my property shall be in accordance with the Rules and Regulations and Plans of IRM including all required standardized equipment requirement. Regarding my usage of the system components on my property, which are owned by me, I covenant to follow the guidelines set forth in the Biological Users Manual (List of Required Practices). Should I violate these Rules and/or abuse or damage my components, I understand that I must bear the expense to repair or replace the same in accordance with the Plans of IRM.
2. I acknowledge IRM, its successors and assigns have a perpetual easement in, over, under and upon the above specified land as shown on the property plat, with the right to operate and repair all components of the sewer system on my property, including but not limited to the septic tank, the STEG (Septic Tank Effluent Gravity) or STEP (Septic Tank Effluent Pumping) system. I further grant IRM permission to enter upon my property for any reason connected with the provision or removal of sewer service or collection therefore.
3. For all other plumbing and structures on the property, including the out fall line to the septic tank, I agree that I am responsible for all operation and repair thereof.
4. I hereby authorize IRM to purchase and install a cutoff valve on my side of my water meter and grant IRM exclusive right to use such valve in accordance with its Rules and Regulations. However, the use of this valve does not in any way relieve me of my obligation to pay for water service to the service provider.
5. I understand and agree to pay a security deposit of \$60.00, to promptly pay for service at the then current schedule of rates and fees and agree to abide by and be subject to IRM's billing and cutoff procedures. Should I not pay in accordance with IRM's Rules, I agree to pay all costs of collection, including attorney fees.
6. I accept the current Rules and Regulations and the Rates and Fees Schedule and agree to abide by any amendments to such Schedules.
7. For existing STEP/STEG Systems applying for connection, the system will need to be upgraded to TDEC standards for such systems at the customer's expense.
8. I agree that this Agreement shall remain in effect for as long as I own, reside upon or rent the above-described property. When such circumstances no longer exist, I agree to provide notice to IRM at least thirty (30) days in advance of my vacating the property.

☐ Residential ☐ Rental(Commercial) _____

Number of Bedrooms (1, 2, 3, or 4) _____

Gallons Per Day _____ OFFICE USE ONLY

Subscribers Signature _____

Date _____

Attachment No. 2



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

List of Required Practices

BIOLOGICAL SYSTEM USER MANUAL

The ability of your natural and biological systems performance is affected by the materials introduced into the system. The following is a summary of some of the items that are bad management and good management practices. A knowledgeable user can prevent premature failures and eliminate costly repairs.

Items that cause problems and failure of this system are:

- Garbage disposal use
- Excessive sludge or scum accumulation in septic tank
- Improper fabric softeners and whiteners
- Grease and oils from cooking and washing
- Hair
- Disposable and non-disposable diapers, rags, cigarette butts, coffee grounds, feminine hygiene products, plastic and rubber products, condoms, and chemical cleaners
- Any non-biologically degradable substances
- Water usage over design limits

A properly maintained septic tank provides a high degree of treatment and yields an effluent that is relatively free of grease and solids that can clog the effluent. The best practice is not to discharge anything into a septic system that is poisonous or that may inhibit the abilities of the biologically functioning septic tank. A good rule of thumb should be to not discharge anything into the system that can not be ingested. This would not include toilet paper and mild detergents.

The following management practices and recommendations should be followed:

GOOD MANAGEMENT PRACTICES

- Communicate with the operator or the operator's assistant (Operator) if anything about your system is out of the ordinary. Upon the first indication of a visual or audible alarm, call the Operator.
- Contact IRM Utilities, Inc. prior to the installation of any new landscaping or the construction of permanent structures. It will be critical to coordinate any work to ensure that the integrity of the biological system and lines are protected.
- Maintain toilet bowl hardware so as to prevent leaky conditions and excess water use and waste.
- Collect grease in a container rather than pouring down the drain.

POOR MANAGEMENT PRACTICES

- Don't connect rain gutters or storm drains or allow other surface water to get into your septic system.
- Don't use excessive quantities of water. Use water saving devices such as low flow shower heads and low volume flush toilets.
- Don't allow toilets to become a problem. Repair leaky toilets, faucets, or plumbing fixtures (leaky toilets can result in flows of 1,000 gallons or more per day),
- Don't dump recreational vehicle (RV) waste into your septic tank.
- Don't flush undesirable substances into the sewer. **Flushing flammable and toxic products is a dangerous practice.** Other materials such as paper towels, rags, newspapers, cigarettes, coffee grounds, egg shells, sanitary napkins, condoms, large amounts of hair, and cooking grease are a maintenance nuisance and will result in frequent pumping of septage from the tank.
- Don't use garbage disposal systems to dispose of non-biodegradable materials because they increase the amount of solids entering the septic tank and will increase the frequency required for septage pumping. **Do not pour grease down the drain.**
- **Don't drain water softener backwash into the tank.** The backwash brine contains high levels of chlorides that can destroy the balance of the biological system, affect soil performance, and break down components of the system. The brine solution also interferes with the solid's sedimentation that occurs in the tank.
- Don't use special additives in your tank. **Additives do not improve the performance of the septic tanks and can cause major damage to other areas in the collection and treatment system.**
- Don't flush cat litter box medium down the toilets.

Exhibit C

Riverstone Estates

Decatur County

Projected Commercial Build-out Plan

Total Number of Residential Customers

Year	Residential	Commercial
2010	23	1
2011	28	1
2012	34	1
2013	40	2
2014	46	2

The expected build-out is conservative with low water use.

***Estimated System Expenses & Revenues for Five Years**

	2010 6-mos.	2011	2012	2013	2014
Expenses	9,995.00	24,529.76	23,843.49	30,452.69	31,522.14
Revenue:	10,995.18	23,676.96	25,700.88	32,502.00	34,521.92

Exhibit D



Integrated Resource Management, Inc.

Territory Location Map

Riverstone Estates
Decatur County

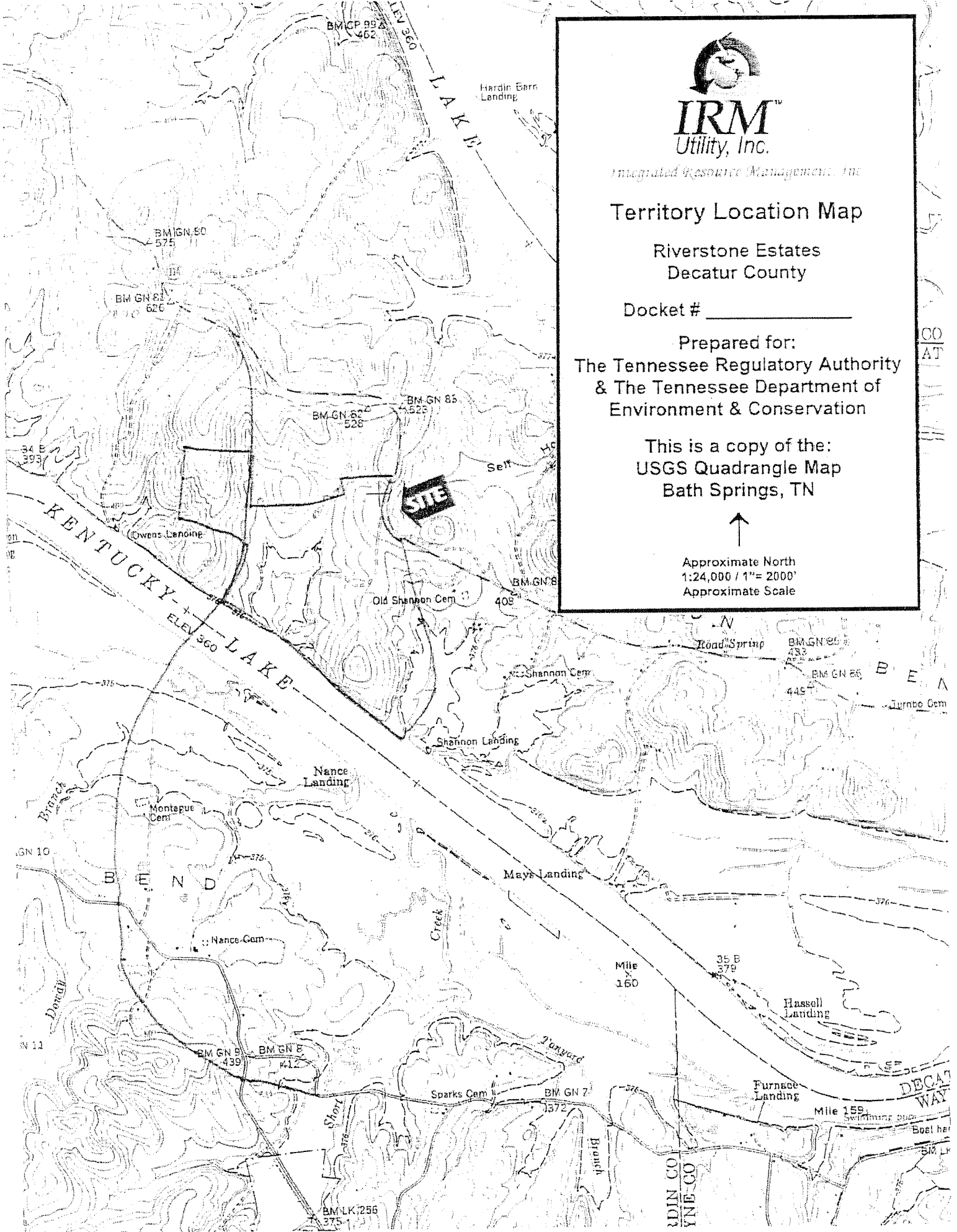
Docket # _____

Prepared for:
The Tennessee Regulatory Authority
& The Tennessee Department of
Environment & Conservation

This is a copy of the:
USGS Quadrangle Map
Bath Springs, TN



Approximate North
1:24,000 / 1" = 2000'
Approximate Scale



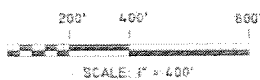
NORTH



1. 4000 2. 2000 3. 1000
 4. 500 5. 250 6. 125
 7. 62.5 8. 31.25

5 26+/- Acres
with
River View

Arrows indicate
Out Parcels



Drip Areas

**Existing
Lagoon**

PRELIMINARY SUBDIVISION MAP W/ TREATMENT AREAS

Exhibit E

Town of Scotts Hill
85 Highway 114 S
Scotts Hill, Tennessee 38374
Phone: (731) 549-3175 Fax: (731) 549-2344

Carey Johnson, Mayor

August 31, 2009

Mr. Jeff Wilkes:
890 Pickwick St.
Savannah, Tn. 38372

Mr. Wilkes:

The Town of Scotts Hill cannot furnish you and the River Stone Development the requested service.

First of all, you are outside of our city limits and secondly, and most important we don't have a sewer system.

Thank you,

Sincerely,



Carey Johnson

Exhibit F



Annual Report 2008

Prepared for:
The Tennessee Regulatory Authority

Integrated Resource Management, Inc.,
A Privately Owned Public Utility
P.O. Box 642
3444 Saint Andrews Drive
White Pine, Tennessee 37890
Phone (Vol) 674-0828
Facsimile (Vol) 674-2352
Toll Free (877) 746-2910

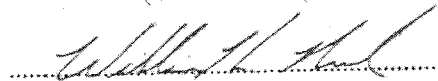
STATE OF TENNESSEE

COUNTY OF JEFFERSON

We the undersigned Jeffrey W. Cox
and William H. Novak, CPA
of IRM Utility, Inc.

on our oath do severally say that the foregoing return has been prepared,
under our direction, from the original books, papers and records of said
utility; that we have carefully examined the same, and declare the same to be
a correct statement of the business and affairs of said utility for the period
covered by the return in respect to each and every matter and thing therein
set forth, to the best of our knowledge, information and belief.


.....
(Chief Officer)


.....
(Officer in charge of accounts)

Subscribed and sworn to before me this.....
day of....., 20.....

Notary Public,County,
My commission will expire.....

(Seal)

STATE OF TENNESSEE

COUNTY OF JEFFERSON

We the undersigned _____
and _____ William H. Novak, CPA
of _____ IRM Utility, Inc. _____

on our oath do severally say that the foregoing return has been prepared,
under our direction, from the original books, papers and records of said
utility; that we have carefully examined the same, and declare the same to be
a correct statement of the business and affairs of said utility for the period
covered by the return in respect to each and every matter and thing therein
set forth, to the best of our knowledge, information and belief.

(Chief Officer)

William H. Novak
(Officer in charge of accounts)

Subscribed and sworn to before me this 9
day of March, 2009

Notary Public [Signature] County Madison
My commission will expire June 11

(Seal)

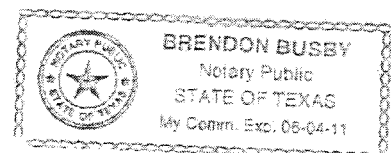
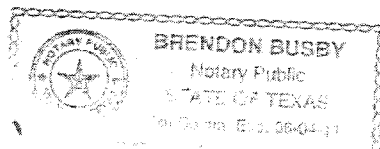


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Name of Respondent	This Report is:	Date of Report	Year of Report		
IRM Utility	(1) <u>X</u> An Original (2) <u> </u> A Resubmission	(Mo, Da, Yr) 3-31-2009	2008		
INCOME STATEMENT					
Account Name (a)	Ref Page (b)	Water (c)	Sewer (d)	Other (e)	Total (f)
Gross Revenue:					
Residential			\$26,350		\$26,350
Commercial			14,089		14,089
Industrial			0		0
Multi-Family			0		0
Tap Fee			0		0
Other (Please Specify)			0		0
Other (Please Specify)			0		0
Other (Please Specify)			0		0
Total Gross Revenue			\$40,439		\$40,439
Operation & Maint. Expense	W3/S3		\$26,548		\$26,548
Depreciation Expense	F-5		0		0
Amortization Expense			1334		1334
Other Expense (Please Specify)			0		0
Other Expense (Please Specify)			0		0
Taxes Other Than Income	F-7		5,472		5,472
Income Taxes	F-7		-361		-361
Total Operating Expenses			\$32,993		\$32,993
Net Operating Income			\$7,446		\$7,446
Other Income:					
Nonutility Income			\$0		\$0
Other (Please Specify)			0		0
Other (Please Specify)			0		0
Other (Please Specify)			0		0
Other (Please Specify)			0		0
Total Other Income			\$0		\$0
Other Deductions:					
Misc. Nonutility Expenses			\$0		\$0
Other (Please Specify)			0		0
Other (Please Specify)			0		0
Other (Please Specify)			0		0
Other (Please Specify)			0		0
Total Other Deductions			\$0		\$0
Net Income			\$7,446		\$7,446

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

Name of Respondent IRM Utility	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 3-31-2009	Year of Report 2008
NET UTILITY PLANT			
Plant Accounts (101-107) Inclusive (a)	Water (c)	Sewer (d)	Other (e)
			Total (f)
Utility Plant in Service (101)		\$909,163	\$909,163
Construction Work in Progress (105)		0	0
Other (Please Specify)		0	0
Other (Please Specify)		0	0
Other (Please Specify)		0	0
Other (Please Specify)		0	0
Other (Please Specify)		0	0
Other (Please Specify)		0	0
Other (Please Specify)		0	0
Total Utility Plant		\$909,163	\$909,163
ACCUMULATED DEPRECIATION AND AMORTIZATION OF UTILITY PLANT			
Account 108 (a)	Water (c)	Sewer (d)	Other (e)
			Total (f)
Balance First of Year		\$30,812	\$30,812
Credits During Year:			
Accruals charged to Depr. Account		\$30,812	\$30,812
Salvage		0	0
Other Credits (Please Specify):		0	0
Other Credits (Please Specify):		0	0
Other Credits (Please Specify):		0	0
Other Credits (Please Specify):		0	0
Total Credits		\$30,812	\$30,812
Debits During Year:			
Book/Historical Cost of Plant Retired		\$0	\$0
Cost of Removal		0	0
Other Debits (Please Specify):		0	0
Other Debits (Please Specify):		0	0
Other Debits (Please Specify):		0	0
Other Debits (Please Specify):		0	0
Total Debits		\$0	\$0
Balance End of Year		\$61,624	\$61,624

Name of Respondent IRM Utility	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr) 3-31-2009	Year of Report 2008	1
CAPITAL STOCK (201 - 204)				2
(a)	Common Stock (b)	Preferred Stock (c)		3
Par or stated value per share	1	N/A		4
Shares Authorized	2,000	N/A		5
Shares issued and outstanding	1,000	N/A		6
Total par value of stock issued	1,000	N/A		7
Dividends declared per share for year	0	N/A		8
RETAINED EARNINGS (215)				9
(a)	Appropriated (b)	Unappropriated (c)		10
Balance first of year	0	22,879		11
Changes during year NET INCOME/(NET LOSS)	0	7,446		12
Prior Period Adjustment	0	-200		13
Changes during year (Please Specify)				14
Changes during year (Please Specify)				15
Changes during year (Please Specify)				16
Changes during year (Please Specify)				17
Balance end of year	0	30,125		18
PROPRIETARY CAPITAL (218)				19
(a)	Proprietor (b)	Partner (c)		20
Balance first of year	\$57,675	N/A		21
Deposits from Owners	\$23,878	N/A		22
Net Income	\$7,446	N/A		23
Changes during year (Please Specify)	N/A	N/A		24
Changes during year (Please Specify)	N/A	N/A		25
Changes during year (Please Specify)	N/A	N/A		26
Changes during year (Please Specify)	N/A	N/A		27
Balance end of year	\$88,999	\$0		28
LONG-TERM DEBT (224)				29
Description of Obligation including Issue & Maturity Dates (a)	Interest Rate (b)	Year End Balance (c)		30
N/A	0.00%	\$0		31
N/A	0.00%	0		32
N/A	0.00%	0		33
N/A	0.00%	0		34
N/A	0.00%	0		35
N/A	0.00%	0		36
N/A	0.00%	0		37
N/A	0.00%	0		38
N/A	0.00%	0		39
N/A	0.00%	0		40
N/A	0.00%	0		41
N/A	0.00%	0		42
N/A	0.00%	0		43
N/A	0.00%	0		44
N/A	0.00%	0		45
N/A	0.00%	0		46
N/A	0.00%	0		47
N/A	0.00%	0		48
N/A	0.00%	0		49
N/A	0.00%	0		50
N/A	0.00%	0		51
N/A	0.00%	0		52
N/A	0.00%	0		53
N/A	0.00%	0		54
Total Long-Term Debt		\$0		55

Name of Respondent IRM Utility	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 3-31-2009	Year of Report 2008	
CONTRIBUTIONS IN AID OF CONSTRUCTION (271)				
Description (a)	Water (b)	Sewer (c)	Total (d)	
Balance First of Year		\$820,600	\$820,600	
Add Credits During Year		0	0	
Less Charges During Year		0	0	
Balance End of Year		\$820,600	\$820,600	
Less Accumulated Amortization		61,624	61,624	
Net Contributions in Aid of Construction		\$758,976	\$758,976	
ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION DURING YEAR (CREDITS)				
Report below all developers or contractors agreements from which cash or property was received during the year (a)	Indicate "Cash" or "Property" (b)	Water (c)	Sewer (d)	
None				
	Total Credits During Year			\$0

Name of Respondent IRM Utility		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo. Da. Yr) 3-31-2009	Year of Report 2008
SEWER UTILITY PLANT ACCOUNTS					
Acct No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
351	Organization	\$58,500	\$13,066	\$0	\$71,566
352	Franchises	0	0	0	0
353	Land & Land Rights	59,003	0	0	59,003
354	Structures & Improvements	0	0	0	0
360	Collection Sewers - Force	0	0	0	0
361	Collection Sewers - Gravity	0	0	0	0
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	45,000	0	0	45,000
364	Flow Measuring Devices	3,666	0	0	3,666
365	Flow Measuring Installations	0	0	0	0
370	Receiving Wells	0	0	0	0
371	Pumping Equipment	0	0	0	0
380	Treatment & Disposal Equipment	720,000	0	0	720,000
381	Plant Sewers	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant & Miscellaneous Equipment	9,928	0	0	9,928
390	Office Furniture & Equipment	0	0	0	0
391	Transportation Equipment	0	0	0	0
392	Stores Equipment	0	0	0	0
393	Tools, Shop & Garage Equipment	0	0	0	0
394	Laboratory Equipment	0	0	0	0
395	Power Operated Equipment	0	0	0	0
396	Communication Equipment	0	0	0	0
397	Miscellaneous Equipment	0	0	0	0
398	Other Tangible Plant	0	0	0	0
	Total Sewer Plant	\$871,179	\$13,066	\$0	\$909,163

Name of Respondent		This Report is:		Date of Report		Year of Report		
IRM Utility		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		(Mo, Da, Yr) 3-31-2009		2008		
ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - SEWER								
Account Number (a)	Account (b)	Average Service Life in Years (c)	Average Salvage Value in Percent (d)	Depreciation Rate Applied* (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accumulated Depreciation Balance End of Year (i)
354	Structures & Improvements	0	0.00%	0.00%	\$0	\$0	\$0	\$0
360	Collection Sewers - Force	0	0.00%	0.00%	0	0	0	0
361	Collection Sewers - Gravity	0	0.00%	0.00%	0	0	0	0
362	Special Collecting Structures	0	0.00%	0.00%	0	0	0	0
363	Services to Customers	26	0.00%	3.85%	1,733	0	1,733	3,465
364	Flow Measuring Devices	10	0.00%	10.00%	367	0	367	733
365	Flow Measuring Installations	0	0.00%	0.00%	0	0	0	0
370	Receiving Wells	0	0.00%	0.00%	0	0	0	0
371	Pumping Equipment	0	0.00%	0.00%	0	0	0	0
380	Treatment & Disposal Equipment	26	0.00%	3.85%	27,720	0	27,720	55,440
381	Plant Sewers	0	0.00%	0.00%	0	0	0	0
382	Outfall Sewer Lines	0	0.00%	0.00%	0	0	0	0
389	Other Plant & Miscellaneous Equipment	10	0.00%	10.00%	993	0	993	1,986
390	Office Furniture & Equipment	0	0.00%	0.00%	0	0	0	0
391	Transportation Equipment	0	0.00%	0.00%	0	0	0	0
392	Stores Equipment	0	0.00%	0.00%	0	0	0	0
393	Tools, Shop & Garage Equipment	0	0.00%	0.00%	0	0	0	0
394	Laboratory Equipment	0	0.00%	0.00%	0	0	0	0
395	Power Operated Equipment	0	0.00%	0.00%	0	0	0	0
396	Communication Equipment	0	0.00%	0.00%	0	0	0	0
397	Miscellaneous Equipment	0	0.00%	0.00%	0	0	0	0
398	Other Tangible Plant	0	0.00%	0.00%	0	0	0	0
Totals					\$30,812	\$0	\$30,812	\$61,624

*State basis used for percentages used in schedule.

*State basis used for percentages used in schedule.

Name of Respondent		This Report is:	Date of Report	Year of Report
IRM Utility		(1) <input checked="" type="checkbox"/> An Original	(Mo. Da. Yr)	
		(2) <input type="checkbox"/> A Resubmission	3-31-2009	2008
SEWER OPERATION & MAINTENANCE EXPENSE				
Acct No.	Description (a)	Amount (b)		
701	Salaries & Wages - Employees	80		
703	Salaries & Wages - Officers, Directors & Stockholders	0		
704	Employee Pensions & Benefits	0		
710	Purchased Sewage Treatment	0		
711	Sludge Removal Expense	0		
715	Purchased Power	2,644		
716	Fuel for Power Production	0		
718	Chemicals	0		
720	Materials & Supplies	8,234		
730	Contractual Services	0		
740	Rents	297		
750	Transportation Expense	1,192		
755	Insurance Expense	0		
765	Regulatory Commission Expense	0		
770	Bad Debt Expense	14,181		
775	Miscellaneous Expenses	26,548		
	Total Sewer Operation & Maintenance Expense			

SEWER CUSTOMERS				
Description (a)	Customers First of Year (b)	Additions (c)	Disconnections (d)	Customers End of Year (e)
Metered Customers:				
5/8 Inch	0	0	0	0
3/4 Inch	0	0	0	0
1.0 Inch	33	29	0	62
1.5 Inch	0	0	0	0
2.0 Inch	0	0	0	0
2.5 Inch	0	0	0	0
3.0 Inch	0	0	0	0
4.0 Inch	0	0	0	0
6.0 Inch	0	0	0	0
8.0 Inch	0	0	0	0
Other (Please Specify)	0	0	0	0
Other (Please Specify)	0	0	0	0
Other (Please Specify)	0	0	0	0
Unmetered Customers	0	0	0	0
Total Customers	33	29	0	62

Name of Respondent IRM Utility	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr) 3-31-2009	Year of Report 2008
PUMPING EQUIPMENT			
Description*** (a)	Lift Station #1 (b)	Lift Station #2 (c)	Lift Station #3 (d)
Make, Model, or Type of Pump	None		
Year Installed			
Rated Capacity (GPM)			
Size (HP)			
Power (Electric/Mechanical)			
Make, Model or Type of Motor			

SERVICE CONNECTIONS				
Description*** (a)	Service Connection #1 (b)	Service Connection #2 (c)	Service Connection #3 (d)	Service Connection #4 (e)
	Commercial	Residential		
Size (Inches)	1-2"	1-2"		
Type (PVC, VCP, etc)	PVC Sch 40	PVC Sch 40		
Average Length (Feet)	On-Site	75		
Connections-Beginning of Year	3	30	0	0
Connections-Added during Year	0	29	0	0
Connection-Retired during Year	0	0	0	0
Connections-End of Year	3	59	0	0
Number of Inactive Connections	0	0	0	0

COLLECTING MAINS, FORCE MAINS, & MANHOLES			
Description (a)	Collecting Mains (b)	Force Mains (c)	Manholes (d)
Size (Inches)	2-4"	None	None
Type	PVC Sch-40		
Length/Number-Beginning of Year	12,300		
Length/Number-Added During Year	2,400		
Length/Number-Retired During Year	0		
Length/Number-End of Year	14,700		0

***If more space is needed to list equipment please attach additional sheets as necessary.

Name of Respondent IRM Utility	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr) 3-31-2009	Year of Report 2008
TREATMENT PLANT			
Description*** (a)	Treatment Facility #1 (b)	Treatment Facility #2 (c)	Treatment Facility #3 (d)
Manufacturer	Quanics	Quanics	Quanics
Type			
Steel or Concrete			
Total Capacity			
Average Daily Flow			
Effluent Disposal			
Total Gallons of Sewage Treated			

MASTER LIFT STATION PUMPS				
Description*** (a)	Master Pump #1 (b)	Master Pump #2 (c)	Master Pump #3 (d)	Master Pump #4 (e)
Manufacturer	Quanics			
Capacity (GPM)	10 to 50			
Size (HP)	One-half			
Power (Electric/Mechanical)	120 V			
Make, Model, or Type of Motor	PTE-10			

OTHER SEWER SYSTEM INFORMATION	
Present Number of Equivalent Residential Customer's * being served	78
Maximum Number of Equivalent Residential Customer's * that the system can efficiently serve	288
Estimated Annual Increase in Equivalent Residential Customers *	30
<p>* Equivalent Residential Customers = (Total Gallons Treated / 365 Days) / 275 Gallons Per Day. Total Gallons Treated includes both sewage treated and purchased sewage treatment.</p>	
State any plans and estimated completion dates for any enlargements of this system:	
N/A	
If the present systems do not meet environmental requirements, please submit the following:	
A. An evaluation of the present plant or plants in regard to meeting the requirements.	
B. Plans for funding and construction of the required upgrading.	
C. The date construction will begin. N/A	
What is the percent of the certificated area that have service connections installed?	
All (100%) of the certificated area of IRM have service connections in place.	

***If more space is needed to list equipment please attach additional sheets as necessary.

Name of Respondent IRM Utility	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo. Da, Yr) 3-31-2009	Year of Report 2008
SUPPLEMENTAL FINANCIAL DATA TO THE ANNUAL REPORT			
Rate Base			
Additions:			
Plant In Service		\$909,163	
Construction Work in Progress		0	
Property Held For Future Use		0	
Materials & Supplies		0	
Working Capital Allowance		0	
Other Additions (Please Specify)		0	
Other Additions (Please Specify)		0	
Total Additions to Rate Base		\$909,163	
Deductions:			
Accumulated Depreciation		\$61,624	
Accumulated Deferred Income Taxes		0	
Pre 1971 Unamortized Investment Tax Credit		0	
Customer Deposits		2,032	
Contributions in Aid of Construction		758,976	
Escrow Deposits		17,070	
Other Deductions (Please Specify)		0	
Total Deductions to Rate Base		\$839,702	
Rate Base		\$69,462	
Adjusted Net Operating Income			
Operating Revenues:			
Residential		\$26,350	
Commercial		14,089	
Industrial		0	
Public Authorities		0	
Multiple Family		0	
Fire Protection		0	
All Other		0	
Total Operating Revenues		\$40,439	
Operating Expenses:			
Operation		\$26,548	
Depreciation		0	
Amortization		1,334	
Taxes Other Than Income Taxes		5,472	
Income Taxes		-361	
Total Operating Expense		\$32,993	
Net Operating Income		\$7,446	
Other (Please Specify)		0	
Other (Please Specify)		0	
Adjusted Net Operating Income		\$7,446	
Rate of Return (Line 49 / Line 25)		10.72%	
All amounts should be calculated in a manner consistent with the last Rate Order issued by the Commission for this Company.			

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

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

NOTE: See January 2009 bank statement for support attached.

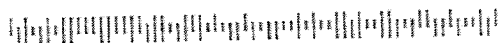


P.O. Box 1800
Saint Paul, Minnesota 55101-0800
1736 TRN Y STD1

Business Statement

Account Number
2 512 0332 5431
Statement Period
Dec. 24, 2001
through
Jan. 27, 2001

Page 1 of 1



000003937 1 MB 0.369 106481065725412 P
INTEGRATED RESOURCE MANAGEMENT INC
PO BOX 642
WHITE PINE TN 37890-0642



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for the Deaf:

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Internet:

usbank.com

BASIC BUSINESS SAVINGS

Account Number 2-512-0332-5435

U.S. Bank National Association

Account Summary

	# Items			Annual Percentage Yield Earned	0.00958
Beginning Balance on Dec. 24		\$	8,570.74	Interest Earned this Period	\$ 0.0
Customer Deposits	1		8,500.00	Interest Paid this Year	\$ 0.0
Other Deposits	1		0.09	Number of Days in Statement Period	3
Ending Balance on Jan. 27, 2009		\$	17,070.83		

Customer Deposits

Number	Date	Ref Number	Amount
	Jan. 23	4924404708	8,500.00

Total Customer Deposits \$ 8,500.00

Other Deposits

Date	Description of Transaction	Ref Number	Amount
Jan. 27	Interest Paid	2700004728	\$ 0.0

Total Other Deposits \$ 0.0

Exhibit G

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000237604: Corporation For-Profit - Domestic**Name:** INTEGRATED RESOURCE MANAGEMENT, INC.**Old Name:****Business Type:****Status:** Active**Initial Filing:** 02/20/1991**Formed in:** Jefferson County**Delayed Effective Date:****Fiscal Year Close:** December**AR Due Date:** 04/01/2010**Term of Duration:** Perpetual**Inactive Date:****Principal Office:** 3444 ST. ANDREWS DR.
BANEERRY, TN 37890 USA**Annual Report** 3444 ST. ANDREWS DR.
Mailing Address: BANEERRY, TN 37890 USA**AR Exempt:** No**Shares of Stock:** 5,000**Assumed Names****History****Registered Agent**

Name	Status	Date	Expires
IRM UTILITY, INC.	Active	02/16/2007	02/16/2012

[Printer Friendly Version](#)

Division of Business Services
312 Rosa L. Parks Avenue, Snodgrass Tower, 6th Floor
Nashville, TN 37243
615-741-2286

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Tre Hargett, Secretary of State
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312 Rosa L. Parks Avenue
6th Floor, William R. Snodgrass Tower
Nashville, TN 37243

Filing Information

Name: **INTEGRATED RESOURCE MANAGEMENT, INC.**

General Information

Control # : 237604
Filing Type: Corporation For-Profit - Domestic
Filing Date: 02/20/1991 2:20 PM
Status: Active
Duration Term: Perpetual
Public/Mutual Benefit: Mutual

Formation Locale: Jefferson County
Date Formed: 02/20/1991
Fiscal Year Close: 12

Registered Agent Address

JEFFREY W COX SR
3444 ST ANDREWS DR
BANEERRY, TN 37890 USA

Principal Address

3444 ST. ANDREWS DR.
BANEERRY, TN 37890 USA

The following document(s) was/were filed in this office on the date(s) indicated below:

Date Filed	Filing Description	Image #
04/06/2009	2008 Annual Report	6508-2835
04/01/2008	2007 Annual Report	6281-0707
03/15/2007	2006 Annual Report	5985-1714
02/16/2007	Assumed Name	5948-2825
03/03/2006	2005 Annual Report	5705-1510
04/27/2005	2004 Annual Report	5443-0713
03/30/2004	2003 Annual Report	5089-0696
04/04/2003	2002 Annual Report	4784-2011
03/31/2003	Articles of Amendment	4773-2047
01/23/2002	2001 Annual Report	4400-1924
09/26/2001	1999 Annual Report	4306-0041
09/26/2001	2000 Annual Report	4306-0042
09/26/2001	Reinstatement	4306-0043
09/17/1993	Dissolution/Revocation - Administrative	ROLL 2737
06/18/1993	Notice of Determination	ROLL 2704
09/21/1992	Annual Report Filed	2552-1566
08/21/1992	Notice of Determination	ROLL 2532
02/20/1991	Initial Filing	2088-0027

Active Assumed Names (if any)

	Date	Expires
IRM UTILITY, INC.	02/16/2007	02/16/2012