

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

Charles B. Welch, Jr.  
cwelch@farrismathews.com

Direct Dial:  
(615) 687-4230

October 22, 2012

**Via Electronic and Hand-Delivery**

David Foster  
Chief, Utility Division  
Tennessee Regulatory Authority  
460 James Robertson Parkway  
Nashville, TN 37243-0505

**RE:** Additional Response to Data Request  
Docket No. 11-00081

Dear Mr. Foster:

Below please find the additional response to data request from June 20, 2012 for IRM Utility.

1. **As requested in Data Request 1, No. 1, please provide either a letter from Catoosa Utility District or state why one is unnecessary.**

**Company Response:**

Catoosa Utility District does not provide sewer or sewer options.

2. **As requested in Data Request 1, No. 6, please provide all proposed tariffs the Company anticipates using to bill its customers at Genesis Villages.**

**Company Response:**

Please see Exhibit A attached.

3. **As requested in Data Request 1, No. 8, provide an updated 10 year build out in Excel format beginning with the year the Company expects to have its first customer.**

**Company Response:**

Please see Exhibit B attached.

4. **As requested in Data Request 1, No. 11, please provide evidence that the Developer is registered with the Secretary of State.**

**Company Response:**

Please see Exhibit C attached.

5. **The Company provided a copy of a Utility Service Agreement that was incomplete with its original Petition. As requested in Data Request 1 No. 12 provide a completed copy of the Utility Services Agreement which should include the Plat Book/Page, Warranty Deed Book/Page, name of the Developer (on page 4 of 4) and name of signatory for Genesis Villages Estates Townhomes, LLC. In addition, please include all contractual pricing between the Utility and the Developer.**

**Company Response:**

Please see Exhibit D attached.

6. **Provide amended witness testimony which...**

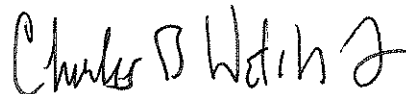
**Company Response:**

Amended pre-file testimony is being filed contemporaneously with this response in Exhibit E.

IRM Utility hopes that these responses are to your satisfaction. If you have any further questions, please let me know.

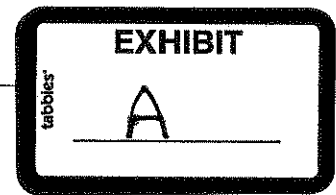
Sincerely,

FARRIS MATHEWS BOBANGO PLC

A handwritten signature in black ink, appearing to read "Charles B. Welch, Jr.", written in a cursive style.

Charles B. Welch, Jr.

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	3 <sup>rd</sup> Revised*
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	1 <sup>st</sup> Revised
4	1	1 <sup>st</sup> Revised
4	2	1 <sup>st</sup> Revised
5	1	2 <sup>nd</sup> Revised*
5	2	Original
6	1	Original
6	2	Original
6	3	Original

**Wastewater Utility Service**

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**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
Genesis Villages★	Cumberland	11-00081	Rate Class 2 NT

★ 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**

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**RESIDENTIAL RATES SHEET**

**RATE CLASS 1**

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

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

**RATE CLASS 2**

Genesis Villages- minimal housing subdivision.....\$51.50 **NT**

Effective \_\_\_\_\_ , \$14.94 of the residential rate will be placed in the Company's escrow account.

**Wastewater Utility Service**

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**RESIDENTIAL RATES SHEET EXPLANATION**

**Rate Class 1 SDR:** Standard collection system maintenance/treatment/disposal rate  
.....\$35.11 T

**Fees:** Access Fees—\$84.00 per year (*See Rules and Regulations Sec. 2., Page 3*)

**Rate Class 2 SDR:** Genesis Villages.....\$51.50 N

**Fees:** Access Fees- \$84.00 (*See Rules and Regulations Sec.2, Page 3*)

**\*Fees (all rate classes):** Non-payment- 5% of total bill  
Disconnection- \$10.00  
Reconnection- \$15.00  
Returned Check (NSF)- \$20.00

T

\*Moved from above

**Wastewater Utility Service**

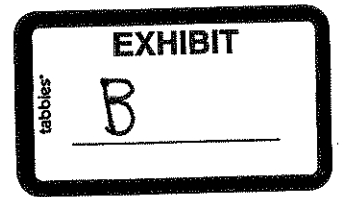
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**OVERNIGHT RENTAL COMMERCIAL SEWER SERVICE TERRITORIES**

<b>Service Territory</b>	<b>County</b>	<b>TRA Docket No.</b>
Genesis Villages	Cumberland	11-00081

**Issued: September 24, 2012**

**Effective:**



## **IRM UTILITY**

**CCN APPLICATION TO PROVIDE SERVICE TO GENESIS VILLAGE ESTATES**

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### **EXHIBIT IRM-E of Initial Petition and Updated for Data Request Item #8 CALCULATION OF PRO FORMA RATES AND COST OF SERVICE**

Please note that the expected build-out will not be based on 100 lots due to the economic conditions. This Pro Forma is based on information to the best of our knowledge, a realistic view of the developers expectations, and our estimates for expenses.



**1 Telephone/Telemetry**

Current monthly cost for telemetry service for each subdivision. Genesis Village Estates has a lift station and a treatment system that needs monitored. IRM will need two telemetry systems that are web based that is presently being billed at \$347.49 per year for one unit. Genesis will require two units. One for the lift station and one for the treatment system for a current cost of \$694.98 per year.

**2 Electric**

Our experience has been that electric costs are approximately \$55 per month for each subdivision. Electric Utilities costs and increases are based on many factors including coal prices, source prices, the value of the dollar against foreign markets, NASDAQ and Futures Indexes, and many other variable inputs. This price is from existing systems and IRM's best estimated cost with an annual inflation increase of 3%.

**3 Quarterly Monitoring - Analysis**

According to the State Operating Permit of TDEC, the required analysis of Genesis Village Estates is BOD<sub>5</sub>, Ammonia-Nitrogen and Nitrate-Nitrogen. The cost of the analyses are \$42.00, \$37.75, and \$31.50 respectively, for a total of \$111.25 per quarter or \$445.00 per year. A management multiplier of 1.3 yields an annual cost of \$578.50 pr year or \$48.20 per month. This is in line with most other systems as this may required in the future has additional bacterial analysis for Escherichia coli which is not included in this estimate. This price is from existing systems and IRM's best estimated cost with an annual inflation increase of 3% AIR and CLI etc. to the best of our knowledge is proposed.

**3 Quarterly Monitoring - Sampling**

5 hours per Quarter @ \$30.00 per hour **plus** travel of 255 miles round trip to site and laboratory @ \$0.505 (allowed by the federal government per mile), **plus** \$20.00 Reporting Fee. This price is from existing systems and IRM's best estimated cost with an annual increase of 3% AIR and CLI etc.

**Monthly OnSite Inspection to 8/13/2013**

Monthly: 6 hours per trip @ \$30.00 per hour **plus** travel of 228 miles round trip @ \$0.505 (allowed by the federal government per mile) **plus** .5 hours making notes. This price is from existing systems and IRM's best estimated cost with an annual inflation increase of 3%.

**Bi-Monthly OnSite Inspection after 8/13/2013**

This is being required on all TDEC, SOP Permit Renewals not included in previous CCN Petitions. IRM is anticipating this cost due to past renewals from TDEC, SOP Permits: This will require two trips per month to the site at 6 hours per trip @ \$30.00 per hour **plus** travel of 228 miles round trip @ \$0.505 (allowed by the federal government per mile), **plus** 2 hours filling out TDEC Reports. This price is fbased on the experience of existing systems and IRM's best estimated cost with an annual inflation increase of 3%. IRM is employing an Operation and Maintenance Schedule that reduces these costs.

**4 Billing**

Billing includes the time needed to write letters to late paying customers, communication with address changes, owner changes, adding customers calls to customers, etc. Associated with billing is going to the Post Office box each day, logging in the billing program to credit accounts, prepare deposits, calculate escrow, and making deposits at the bank. The time necessary to complete billing is 16 hours per month @ \$12.50 per hour. In addition, there are 16 trips per month to the bank and post office per month of 16 round trip miles @ \$0.505 (allowed by the federal government per mile) with an additional 2 hours of clerical work @ \$12.50 per hour. In addition to these amounts, billing also includes the following: office phone @ \$113.25 per month, fax phone @ \$24.00 per month, billing program maintenance @ \$84.47 per month, postage @ \$33 per month, postcard stock @ \$16.80 per month. This totals to \$625.80 per month. IRM currently has 90 customers, so this cost would equal \$6.95 per customer per month. Genesis Estates is expected to have approximately 10 customers over the next five years which would bring their subdivision cost to \$69.53 per month.

**STEP Inspections**

3 hours per Month @ \$30.00 per hour plus travel of 85 miles round trip @ \$0.505 per mile \* 1 occurrences per Month.

**5 Permit Fee**

TDEC Annual Permit Fee of \$350 per subdivision.

**Office Administration**

Annual cost = \$12,000. IRM currently has 90 customers. Genesis Estates is expected to have approximately 10 customers over the next 5 years bringing this total to 100. Therefore, cost allocation to Genesis Estates will be 10% (10/100) or \$1,200.

**Office Rental**

Annual cost = \$6,000. IRM currently has 90 customers. Genesis Estates is expected to have approximately 10 customers over the next 5 years bringing this total to 100. Therefore, cost allocation to Genesis Estates will be 10% (10/100) or \$600.

**Regulatory**

Annual cost = \$1,200. IRM currently has 90 customers. Genesis Estates is expected to have approximately 10 customers over the next 5 years bringing this total to 100. Therefore, cost allocation to Genesis Estates will be 10% (10/100) or \$120.

**6 Accounting**

Annual cost = \$5,000. IRM currently has 90 customers. Genesis Estates is expected to have approximately 10 customers over the next 5 years bringing this total to 100. Therefore, cost allocation to Genesis Estates will be 10% (10/100) or \$500.

**7 Legal**

Annual cost = \$14,400. IRM currently has 90 customers. Genesis Estates is expected to have approximately 10 customers over the next 5 years bringing this total to 100. Therefore, cost allocation to Genesis Estates will be 10% (10/100) or \$1,440.

**8 Federal Tax Preparation**

Annual cost = \$1,460. IRM currently has 90 customers. Genesis Estates is expected to have approximately 10 customers over the next 5 years bringing this total to 100. Therefore, cost allocation to Genesis Estates will be 10% (10/100) or \$146.

**9 Ad Valorem Taxes**

Annual cost = \$1,800. IRM currently has 90 customers. Genesis Estates is expected to have approximately 10 customers over the next 5 years bringing this total to 100. Therefore, cost allocation to Genesis Estates will be 10% (10/100) or \$180.

**10 Federal Mileage Information**



at&amp;t

## Monthly Statement

 IRM UTILITY  
 PO BOX 642  
 WHITE PINE TN 37890-0642

 Page 1 of 2  
 Account Number 865 882-3750 001 1868  
 Billing Date Oct 11, 2012

Web Site att.com

 Exhibit IRM - E  
 Supporting Information  
 Schedule 4  
 Page 1-a

## Bill-At-A-Glance

Previous Bill	206.98
Payment Received 9-27 Thank You!	206.98CR
Adjustments	.00
Balance	.00
Current Charges	209.81
<b>Total Amount Due</b>	<b>\$209.81</b>
Amount Due in Full by	Nov 10, 2012

## Billing Summary

Questions? Visit att.com	Page	
Plans and Services	1	203.82
1 866 620-6000		
PIN: 9744		
Repair Service:		
1 888 804-6444		
AT&T Long Distance Service	2	5.99
1 866 620-6000		
<b>Total Current Charges</b>		<b>209.81</b>

## News You Can Use Summary

- PREVENT DISCONNECT
  - CARRIER INFORMATION
  - UNIVERSAL SVC FEE
- See "News You Can Use" for additional information.

## Plans and Services

## Monthly Service - Oct 11 thru Nov 10

	Quantity	
1. Business Measured Line	4	140.00
2. Mileage - Zone	4	4.00
<b>Total Monthly Service</b>		<b>144.00</b>

## Additions and Changes to Service

This section of your bill reflects charges and credits resulting from account activity.

Item	Quantity	Monthly Rate	Amount Billed
<b>Activity on Sep 30, 2012</b>			
<b>Charges for 865 428-4353</b>			
Your bill reflects a charge for a change in rates for:			
(Monthly Charges are prorated from Oct 1, 2012 through Oct 10, 2012)			
3. Federal Universal Service Fee	1	.12	.04

## Charges for 865 453-3009

Your bill reflects a charge for a change in rates for:

(Monthly Charges are prorated from Oct 1, 2012 through Oct 10, 2012)

4. Federal Universal Service Fee	1	.12	.04
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## Charges for 865 774-2103

Your bill reflects a charge for a change in rates for:

(Monthly Charges are prorated from Oct 1, 2012 through Oct 10, 2012)

5. Federal Universal Service Fee	1	.12	.04
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## Charges for 865 882-3750

Your bill reflects a charge for a change in rates for:

(Monthly Charges are prorated from Oct 1, 2012 through Oct 10, 2012)

6. Federal Universal Service Fee	1	.12	.04
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## Total Additions and Changes to Service

.16

## Local Usage

## Local Usage Summary for 865 453-3009

Band	DAY		EVENING		NIGHT/WKND		
	Calls	Mins	Calls	Mins	Calls	Mins	
A	1	1	0	0	0	0	.04
							.04
							10.00CR
Usage Allowance							
7. Local Usage Summary							.00

Local Services provided by AT&amp;T Tennessee.

Return bottom portion with your check in the enclosed envelope.

**Mission Communications, LLC**3060 C Business Park Dr  
Norcross GA 30071-5400

Phone: 678-969-0021

Fax: 678-969-0541

**INVOICE**

Invoice Date

7/19/2012

Invoice Number

40017541

S.O. No.

**Bill To**Aquatics Resources-Baneberry  
Accounts Payable  
3444 Saint Andrews Drive  
Baneberry TN 37890**Ship To****Exhibit IRM - E**  
**Supporting Information**  
**Schedule 4**  
**Page 1-b**

CUSTOMER PO	END USER	SHIPPING METHOD	DUE DATE
Annual Service		SERVICE ONLY	8/18/2012
	SALES REP ID	SHIP DATE	PAYMENT TERMS
	KazSE	7/19/2012	Net 30

QTY	Item	Description	Serial No.	Unit Name	Svc. Start	Svc. End	Unit Price	Extension
1	511R	M110-1-Yr Service Package Renewal	689MIS1578	Summit at Choto	8/1/2012	7/31/2013	347.40	347.40
1	511R	M110-1-Yr Service Package Renewal	689MIS2846	Flat Hollow	8/1/2012	7/31/2013	347.40	347.40

Please make checks payable to Mission Communications, LLC

For your convenience Mission will accept Credit Card Payment. If payment is not received within (7) days of the invoice date a 3% processing fee will apply.

If you have any questions concerning this invoice please contact Diane Muncher,  
877-993-1911 x1002, dianem@123mc.com

Subtotal \$694.80

Payment Received \$0.00

Sales Tax (0.0%) \$0.00

**Balance Due** \$694.80

Mission provides this service according to the published provisions under Mission's customer service agreement and terms of use.

Account Number	135-4186-01
Customer Name	IRM UTILITY, INC
Service Address	1624 JOSEPH ST
Read Date	09/17/2012

**City of Alcoa Utilities**

PO Box 9610

Alcoa, TN 37701

Office Hours: Mon-Fri 8:00 AM - 5:00 PM

Phone: 865-380-4890

www.cityofalcoa.gov

**Exhibit IRM - E****Supporting Information****Schedule 4****Page 2-a**

FAILURE TO RECEIVE A BILL DOES NOT RELIEVE A  
CUSTOMER OF PAYMENT OR PENALTY

Service	Meter Number	Present Reading	Previous Reading	Estimated	Amount Used	Charges
ELECTRIC	95958216	870	870			18.54
SALES TAX						1.30
TOTAL						19.84
<p>10/17/12 ✓ 2080</p>						

Pay your bill online at <a href="http://www.cityofalcoa-tn.gov">www.cityofalcoa-tn.gov</a> Pay by Phone at 865-380-4890 - Choose Option 2	Balance Forward	Current Charges	AMOUNT DUE
		19.84	19.84

Fire Prevention Week is October 7th-13th.  
Remember to "Have 2 Ways Out" and be  
sure to check the batteries in your  
smoke detectors.

For all power outage related issues, call 865-380-4890

Days in current billing cycle: 32

Should your bill reflect a previous balance, payment of the previous balance is due immediately.  
Failure to pay the previous balance may result in an interruption of service. Due date applies only to Current Bill.

PLEASE RETURN BOTTOM PORTION WITH PAYMENT



# Fort Loudoun Electric Cooperative

116 Tellico Port Rd  
P.O. Box 1030  
Vonore, TN 37885-1030  
1-877-FLEC-ORG or 1-877-353-2674  
Pay Online At: [www.flec.org](http://www.flec.org)

Exhibit IRM - E  
Supporting Information  
Schedule 4  
Page 2-b

6  
6

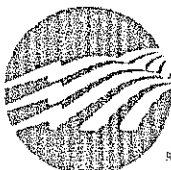
ACCOUNT NUMBER		NAME		RATE	TELEPHONE NUMBER	DISTRICT	LOCATION NUMBER	METER NUMBER
201564001		IRM UTILITIES INC		40	(865) 674-0828	01	70205008	27544
SERVICE FROM	TO	NO DAYS	BILL TYPE	CYCLE	READING PREVIOUS PRESENT		MULTIPLIER	KWH USAGE
09/05/12	10/07/12	32	0	755	12508	12906	1	398
								65.12
								4.56
								65.63
								-65.63
								69.68
STATE SALES TAX								
PREVIOUS BILL AMOUNT								
THANK YOU FOR YOUR PAYMENT								
TOTAL BILL THIS MONTH								
SERVICE MAY BE DISCONTINUED WITHOUT FURTHER NOTICE 11 DAYS AFTER THE PAST DUE DATE.								
SERVICE ADDRESS				BILLING DATE	PAYMENT DUE DATE		TOTAL DUE NOW	
3822 HOLSTON COLLEGE RD				10/10/12			\$69.68	
							AFTER DUE DATE PAY	
							\$76.19	
DAYS SRV		TOTAL KWH	AVG KWH	COST PER DAY	MESSAGE			
CURRENT BILLING PERIOD 32		398	12	2.03				
PREVIOUS BILLING PERIOD 28		345	12	2.19				
SAME PERIOD LAST YEAR 32		314	9	1.76				
<p>Your Electricity Use Over The Last 13 Months</p>					<p>* Failure to receive bill does not relieve customer's payment obligations</p> <p>* Outside depository is available 24 hours for your convenience</p> <p>* Payments are accepted at local banks</p> <p>* Visit our website for online payments</p>			
<p>Rate Codes</p> <p>22 • Residential 72 • Street Lighting</p> <p>40 • Small Commercial 73 • Athletic Lighting</p> <p>50 • Large Commercial 74 • Traffic Signal Systems</p> <p>54 • Large Commercial 78 • Individual Outdoor Lighting</p>					<p>Type of Bill</p> <p>0 • Normal 3 • Minimum 7 • Levelized</p> <p>1 • Estimated 4 • Final 8 • Contract</p> <p>2 • Minimum Estimated</p>			

Before digging in the vicinity of underground lines, please call your local office.

THIS IS THE ONLY STATEMENT THAT YOU WILL RECEIVE, YOU WILL NOT RECEIVE A "LATE NOTICE".

PLEASE DETACH AND RETURN THIS PORTION WITH PAYMENT

TN076506



Fort Loudoun Electric Cooperative  
116 Tellico Port Rd  
P.O. Box 1030  
Vonore, TN 37885-1030  
Tel: 1-877-FLEC-ORG or 1-877-353-2674  
[www.flec.org](http://www.flec.org) ADDRESS SERVICE REQUESTED

LOCATION NUMBER		DUE DATE	
70205008		11/02/12	
METER NUMBER		ACCT NUMBER	
27544		201564001	
CYCLE	755	CURRENT AMOUNT DUE	\$69.68
TELEPHONE NUMBER	(865) 674-0828	PENALTY	\$6.51
		IF PAST DUE PAY	\$76.19

PLEASE INDICATE CHANGE OF ADDRESS OR PHONE NUMBER HERE

\*AUTO \*AUTO\*\*SCH 3-DIGIT 377



IRM UTILITIES INC  
PO BOX 642  
WHITE PINE TN 37890-0642

1532 6

FORT LOUDOUN ELECTRIC COOPERATIVE  
PO BOX 1030  
VONORE TN 37885-1030



0000000000

00201564001

00000006968

00000007619

5



HARRIMAN UTILITY BOARD  
P.O. BOX 434  
HARRIMAN, TN 37748

Office hours: Monday - Friday 8:00am - 4:30pm.  
Visit us at [www.hub-tn.com](http://www.hub-tn.com).  
For emergency, call 865-882-3242 or 800-273-7482

1564 1 AB 0.374  
IRM UTILITY  
PO BOX 642  
WHITE PINE TN 37890-0642

4 1564  
C-5 P-7



### Important Messages from your Utility

If you have a question about your ar  
Service Dept. For more information

Internet payments must be made be  
credit for same day. Customers who  
payments will notice a different look  
Smarthub.

Important, Read with a Child for 20  
[www.readingfoundation.org](http://www.readingfoundation.org).

The Low Income Home Energy Assistance Program (LIHEAP) is  
a federal funded program that is available nation wide. Mid East  
Community Action Agency (MECAA) serves Roane County  
residents. For more information please call (865)354-0450.

Morgan County residents would need to apply for LIHEAP  
through East Tennessee Human Resources Agency (ETHRA).  
Their number is (865)691-2551.

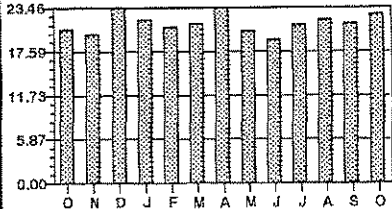
For ALL Garbage Billing/Collections questions call 882-9414.

Exhibit IRM - E

Supporting Information

Schedule 4

Page 2-c

ACCOUNT	LOC #	ACCOUNT NAME	SERVICE ADDRESS	BILLING DATE	DUE DATE					
38601001	27-40460	IRM UTILITY	128 LANDHAVEN WAY	10/19/2012	11/05/2012					
SERVICE	RATE DESCRIPTION	BILL TYPE	METER	DATE FROM	DATE TO	DAYS	MULT	PRIOR RDG	CURRENT RDG	USAGE
Electric	Gen Srv-Sm C&I <=5	Regular	20975	09/14/2012	10/11/2012	27	1.0	5522	5574	52
BILLING SUMMARY				CURRENT CHARGES						
Previous Balance		23.69		Electric KWH		22.56				
Payments		-23.69		Taxes		1.58				
Balance Prior To This Billing		0.00		Warming the Heart		1.00				
Current Charges		25.14		Total Current Charges		25.14				
Total Due Now		25.14								
Total Due After 11/05/2012		26.35								
AVERAGE BILL										
October Daily Average										
Last Year	This Year									
\$0.71	\$0.84									

Detach and return this portion with your payment.

HARRIMAN UTILITY BOARD  
P.O. BOX 434  
HARRIMAN, TN 37748

Visit us at [www.hub-tn.com](http://www.hub-tn.com) to sign up for viewing  
your bill and making a payment online.

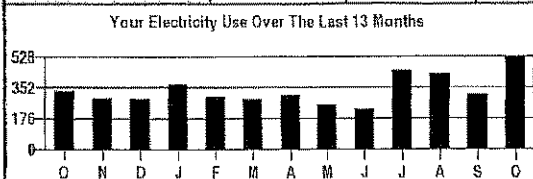
Account: 38601001	B	Date Billed
Name: IRM UTILITY		10/19/2012
Total Due Now		25.14
Total Due After 11/05/2012		26.35
NO OTHER NOTICES WILL BE SENT		





**SEVIER COUNTY**  
ELECTRIC SYSTEM  
*The power behind our community*

Exhibit IRM – E  
Supporting Information  
Schedule 4  
Page 2-d

[illegible]

To learn more about Sevier County Electric System and the following services available to residential customers call us at (865) 774-6264, or visit our website at [www.sces.net](http://www.sces.net)

energy right® New Homes  
energy right® Home Evaluation  
energy right® Heat Pump Financing  
Green Power Switch

Security Light  
Marathon Water Heater  
Tesco Surge Protector  
Dimplex Electric Fireplace

Bank Draft  
Credit Card Payment  
Levelized Billing  
Project Help

Keep This Portion for your Records - Return Bottom Portion with Payment  
PLEASE DETACH AND RETURN THIS PORTION WITH PAYMENT

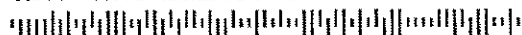


**SEVIER COUNTY**  
ELECTRIC SYSTEM  
*The power behind our community*

P.O. Box 4870  
Sevierville, TN 37864

**FAILURE TO RECEIVE BILL DOES NOT  
RELIEVE OBLIGATION TO PAY**

\*AUTO \*\*AUTO\*\*MIXED AADC 270



IRM UTILITY INC  
PO BOX 642  
WHITE PINE TN 37890-0642

1324 6

TN01980B

ACCOUNT NUMBER	CYCLE	BILL DATE
100967001	403	10-17-12
Previous Balance By 8:30 A.M. 10/28/12		\$0.00
Current Billing Due 11-08-12		\$78.59
Total Due on Account		\$78.59
After Due Date		\$82.26

Sevier County Electric System  
P.O. Box 4870  
Sevierville, TN 37864



000000000000 00100967001 000000007859 000000008226 6



Exhibit IRM – E  
Supporting Information  
Schedule 4  
Page 2-e

Month	Electricity Use (kWh)
O	345
N	377
D	567
J	567
F	345
M	377
A	567
M	567
J	567
J	680
A	837
S	345
O	567

on-line  
Bill Poy 10/17/12

energy right ® New Homes  
energy right ® Home Evaluation  
energy right ® Heat Pump Financing  
Green Power Switch

Security Light  
Marathon Water Heater  
Tesco Surge Protector  
Dimplex Electric Fireplace

- Bank Draft
- Credit Card Payment
- Levelized Billing
- Project Help

PLEASE DETACH AND RETURN THIS PORTION WITH PAYMENT



P.O. Box 4870  
Sevierville, TN 37864

\*AUTO \*\*AUTO\*\*MIXED AADC 270



1790 7

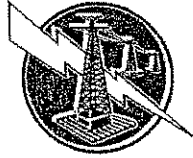
TNG1980B

Sevier County Electric System  
P.O. Box 4870  
Sevierville, TN 37864



2

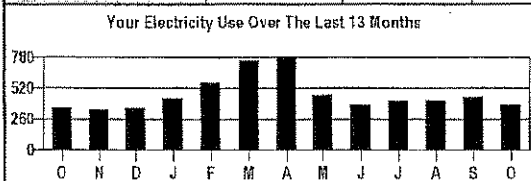
**P.O. Box 4870  
Sevierville, TN 37864  
(865) 453-2887  
(865) 983-4065**



**SEVIER COUNTY**  
ELECTRIC SYSTEM  
*The power behind our community*

Exhibit IRM – E  
Supporting Information  
Schedule 4  
Page 2-f

ACCOUNT NUMBER	ACCOUNT NAME		SERVICE ADDRESS				METER NUMBER	BILL DATE	
100967003	IRM UTILITY INC		SHANGRILA WAY 4415 PUMP				92870522	10-10-12	
SERVICE PERIOD		NO. DAYS	METER READING			MULTIPLIER	BILLED DEMAND	KILOWATT HOUR USAGE	CHARGES
FROM	TO		PREVIOUS	PRESENT	ESTIMATED				
09/11/12	10/09/12	28	20023	20395	NO	1	0.00	372	57.67
STATE TAX									4.04
THANK YOU FOR YOUR PAYMENT 09/24/12									-71.05
PREVIOUS AMOUNT DUE									71.05
TOTAL AMOUNT DUE									61.71



Bar-Lip  
Bill Pay  
10/17/12

To learn more about Sevier County Electric System and the following services available to residential customers call us at (865) 774-6264, or visit our website at [www.sces.net](http://www.sces.net)

energy right® New Homes  
energy right® Home Evaluation  
energy right® Heat Pump Financing  
Green Power Switch

Security Light  
Marathon Water Heater  
Tesco Surge Protector  
Dimplex Electric Fireplace

- Bank Draft
- Credit Card Payment
- Levelized Billing
- Project Help

Keep This Portion for your Records - Return Bottom Portion with Payment  
PLEASE DETACH AND RETURN THIS PORTION WITH PAYMENT

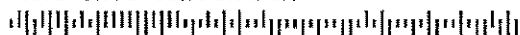


**SEVIER COUNTY**  
ELECTRIC SYSTEM  
*The power behind our community*

P.O. Box 4870  
Sevierville, TN 37864

**FAILURE TO RECEIVE BILL DOES NOT  
RELIEVE OBLIGATION TO PAY**

\*AUTO \*AUTO\*\*SCH 3-DIGIT 377



IRM UTILITY INC  
PO BOX 642  
WHITE PINE TN 37890-0642

TN019808

ACCOUNT NUMBER	CYCLE	BILL DATE
100967003	694	10-10-12
Previous Balance By 8:30 A.M. 10/20/12		\$0.00
Current Billing Due 10-30-12		\$61.71
Total Due on Account		\$61.71
After Due Date		\$64.59

Sevier County Electric System  
P.O. Box 4870  
Sevierville, TN 37864



0000000000 00100967003 000000006171 000000006459 6

# IRM - C&C Company

Exhibit IRM - E  
Supporting Information  
Schedule 4  
Page 3-a

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

## Invoice

### Bill To:

Integrated Resource Management, Inc.  
P.O. Box 642  
White Pine, TN 37890

Integrated Resource Management, Inc. P.O. Box 642 White Pine, TN 37890		Date	Invoice #
		10/12/2012	817
		P.O. No.	Terms
Description	Rate	Quantity	Amount
Quarterly Monitoring - TDEC 3rd Quarter 2012			
Laboratory Analysis - Microbac	1,566.82		1,566.82
Sampling Foreman - Tech 9-27-2012 Flat Hollow Lost Creek Emory Pointe	30.00	8	240.00
Technician	20.00	8	160.00
Mileage	0.55	180	99.00
Sampling Foreman - Tech 9-28-2012 Cove Mtn Valley Mart Cove Creek	30.00	10	300.00
Wild Briar Sterling Springs Mtn Shangrila			
Mileage	0.55	120	66.00
Sampling Foreman - Tech 9-28-2012 Compass Pointe	30.00	2	60.00
Mileage	0.55	125	68.75
Consulting TDEC Reporting	75.00	3	225.00
Office Prep / Filing	14.50	2	29.00
		<b>Total</b>	<b>\$2,814.57</b>

# IRM - C&C Company

Exhibit IRM - E  
Supporting Information  
Schedule 4  
Page 3-b

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

## Bill To:

## Invoice

Integrated Resource Management, Inc. P.O. Box 642 White Pine, TN 37890		Date	Invoice #
		9/13/2012	810
		P.O. No.	Terms
Description	Rate	Quantity	Amount
Quarterly Monitoring - TDEC 2nd Quarter 2012			
Laboratory Analysis - Microbac	1,566.82		1,566.82
Sampling Foreman - Tech 6-28-2012 Flat Hollow Lost Creek Emory Pointe	30.00	8	240.00
Technician	20.00	8	160.00
Mileage	0.55	180	99.00
Sampling Foreman - Tech 6-29-2012 Cove Mtn Valley Mart Cove Creek	30.00	8	240.00
Mileage	0.55	90	49.50
Sampling Foreman - Tech 6-28-2012 Wild Briar Sterling Springs Mtn Shangrila	30.00	8	240.00
Mileage	0.55	125	68.75
Consulting TDEC Reporting	75.00	3	225.00
Office Prep / Filing	14.50	2	29.00
		<b>Total</b>	<b>\$2,918.07</b>

Exhibit IRM - E  
Supporting Information  
Schedule 4  
Page 4-a

CK #2875

WHITE PINE MPO  
WHITE PINE, Tennessee  
378909998  
4761480890 -0097  
10/04/2012 (865)674-2403 12:09:35 PM

Product Description	Sale Qty	Receipt Unit Price	Final Price
32c Aloha Shirts PSA C1/100	1	\$32.00	\$32.00
Total:			\$32.00

Paid by:  
Personal Check \$32.00

Order stamps at [usps.com/shop](http://usps.com/shop) or call 1-800-Stamp24. Go to [usps.com/clicknship](http://usps.com/clicknship) to print shipping labels with postage. For other information call 1-800-ASK-USPS.  
\*\*\*\*\*  
\*\*\*\*\*  
Get your mail when and where you want it with a secure Post Office Box. Sign up for a box online at [usps.com/poboxes](http://usps.com/poboxes).  
\*\*\*\*\*  
\*\*\*\*\*

Bill#: 1000301012505  
Clerk: 04

All sales final on stamps and postage  
Refunds for guaranteed services only  
Thank you for your business

\*\*\*\*\*  
\*\*\*\*\*  
HELP US SERVE YOU BETTER

Go to: <https://postalexperience.com/Pos>

TELL US ABOUT YOUR RECENT  
POSTAL EXPERIENCE

YOUR OPINION COUNTS

\*\*\*\*\*  
\*\*\*\*\*

Customer Copy



## AGREEMENT TO I Page 4-b

www.integralsupplies.com

Date: 9/1/2009

Order Taken By: Trudy

System ID #: 6418FU

Attn: JEFFREY/MARIAN

Phone #:

Purchase Order #:

Fax #: 918656742352

☐ New Order☒ Repeat Order☐ Repeat with Change

Order #:

## SHIP TO:

Customer Name: IRM Utility, Inc

Shipping Address: 3444 Saint Andrews Rd

City: White Pine

State: TN

Zip: 37890

BILL TO: (Check box if the same address) ☐

Customer Name: IRM Utility, Inc

Billing Address: P.O. Box 642

City: White Pine

State: TN

Zip: 37890

STOCK #	QTY	ITEM DESCRIPTION	STARTING #	PRICE PER 1000
605060	500	Blank Laser Utility Bills 2 up		\$ 105.80
				\$
				\$

Reorder #

Comments: PLEASE SIGN AND FAX TODAY, THANKS TRUDY BOSTIC

This agreement must be signed and faxed back before we will proceed with your order. Delivery time for initial orders may take 6-8 weeks. Repeat orders will take approximately 4-6 weeks for delivery.

All orders are subject to a 10-15% overrun or underrun for the most economical use of material.

Customers Signature: Marian J G

CHECK CAREFULLY. WE ARE NOT RESPONSIBLE FOR ERRORS MISSED AFTER YOUR APPROVAL.

FAX TO: (864) 574-1315

Received Time Sep. 1. 10:28AM

QSI ORDER NO.	ORDER DATE	CUSTOMER P.O. NO.	DATE SHIPPED	SHIPPED VIA	TERMS
					Exhibit IRM - E Supporting Information Schedule 4 Page 4-c
ITEM/MODEL NUMBER	QUANTITY	UNIT	DESCRIPTION	UNIT	
INVOICE 262708	PO #		ANNUAL SOFTWARE MAINT - SEP-AUG UTILITY BILLING - 6418FU TAX AMOUNT	(6418FU) (6418FU)	927.84 85.83
Pd 9/12/12 OK # 2003					

INVOICE #	SEE ABOVE - 8206
INVOICE DATE	08/06/12

**REMIT TO:**  
P.O. Box 75154 \* Charlotte, NC 28275  
(800) 845-7558 (864) 253-8600



division of J M Smith Corporation  
FEDERAL I.D. NUMBER  
57-0276334

PAGE 1

SUB TOTAL	927.84
FREIGHT	.00
TAX	85.83
<b>TOTAL AMOUNT DUE</b>	<b>1,013.67</b>

THIS IS NOT A BILL. THIS IS FOR BUDGET PURPOSES ONLY.



at&amp;t

JEFFREY W COX  
3444 SAINT ANDREWS DR  
BANEERRY TN 37890-4924

Page 1 of 2  
Account Number 865 674-2352 110 1861  
Billing Date Sep 19, 2012

Web Site att.com

FAX Line

# Monthly Statement

Exhibit IRM - E  
Supporting Information  
Schedule 4  
Page 4-d

## Bill-At-A-Glance

Previous Bill	48.24
Payment Received 8-31 Thank You!	48.24CR
Adjustments	.00
Balance	.00
Current Charges	47.15
<b>Total Amount Due</b>	<b>\$47.15</b>
Amount Due in Full by	Oct 9, 2012

## Billing Summary

Questions? Visit att.com	Page	
Plans and Services	1	42.25
1 888 757-6500 PIN: 7985		
Repair Service:		
1 877 737-2478		
AT&T Long Distance Service	1	4.90
1 888 757-6500		
<b>Total Current Charges</b>		<b>47.15</b>

## News You Can Use Summary

- PREVENT DISCONNECT
- ELECTRONIC PAYMENTS
- PAYMENT OPTIONS
- EASY ONLINE SUPPORT!
- CARRIER INFORMATION
- MOVING SOON?
- AT&T UNIVERSAL CARD

See "News You Can Use" for additional information.

## Plans and Services

### Monthly Service - Sep 19 thru Oct 18

1. Residential Line	21.00
2. Mileage - Zone	1.00
3. Inside Wire Protection	8.00
<b>Total Monthly Service</b>	<b>30.00</b>

### Surcharges and Other Fees

Item	No.	Description	Quantity	
	4.	Federal Universal Service Fee	1	1.03
	5.	Federal Subscriber Line Charge	1	6.62
<b>Total Surcharges and Other Fees</b>				<b>7.65</b>

### Government Fees and Taxes

Item	No.	Description	Quantity	
	6.	Federal Excise Tax		.86
	7.	TN - State/Local Tax		2.74
	8.	Emergency 911 Service	1	1.00
<b>Total Government Fees and Taxes</b>				<b>4.60</b>

**Total Plans and Services 42.25**

## AT&T Long Distance Service

### Monthly Service

Charges for 865 674-2352	Type of Service	Period	
9. Minimum Usage Charge		08/02-09/01	2.00

### Surcharges and Other Fees

10. Federal Universal Service Fee	.49
11. Carrier Cost Recovery Fee	09/02-10/01 1.99
<b>Total Surcharges and Other Fees</b>	<b>2.48</b>

### Government Fees and Taxes

12. TN - State/Local Tax	.42
--------------------------	-----

**Total AT&T Long Distance Service 4.90**





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

Page 1 of 2  
Account Number 965 674-0828 299 1868  
Billing Date Sep 19, 2012  
Web Site att.com

# Monthly Statement

Exhibit IRM - E  
Supporting Information  
Schedule 4  
Page 4-e

## Bill-At-A-Glance

Previous Bill	246.03
Payment Received 8-30 Thank You!	246.03CR
Adjustments	.00
Balance	.00
Current Charges	113.34
<b>Total Amount Due</b>	<b>\$113.34</b>
Amount Due in Full by	Oct 19, 2012

## Billing Summary

Questions? Visit att.com	Page	
Plans and Services	1	70.08
1 866 620-6000 PIN: 3501		
Repair Service:		
1 888 804-6444		
AT&T Long Distance Service	1	43.26
1 866 620-6000		
<b>Total Current Charges</b>		<b>113.34</b>

10/12/12  
✓ 2881

## Plans and Services

### Promotions and Discounts

Item No.	Description	
1.	Discount for Complete Choice Business 36 Mo Term for Bill Period Sep 19, 2012 EE40T01XQ.	15.50CR

### Monthly Service - Sep 19 thru Oct 18

Item No.	Description	Quantity	
2.	Complete Choice® 1 Line Business Line Touch-Tone RingMaster® 1 Three-Way Calling 30 Code Speed Calling Call Forwarding Call Waiting Repeat Dialing Call Return Caller-ID Name-Number Delivery Anonymous Call Blocking	1	62.00
3.	Complete Choice® Mntce 1 Line Equipment Maintenance Plan Inside Wire Protection	1	4.95
4.	Mileage - Zone	1	1.00
<b>Total Monthly Service</b>			<b>67.95</b>

### Surcharges and Other Fees

Item No.	Description	Quantity	
5.	Federal Universal Service Fee	1	1.03
6.	Federal Subscriber Line Charge	1	6.62
<b>Total Surcharges and Other Fees</b>			<b>7.65</b>

### Government Fees and Taxes

Item No.	Description	Quantity	
7.	Federal Excise Tax		1.62
8.	TN - State/Local Tax		5.36
9.	Emergency 911 Service		3.00
<b>Total Government Fees and Taxes</b>			<b>9.98</b>

**Total Plans and Services 70.08**

## News You Can Use Summary

• PREVENT DISCONNECT • CARRIER INFORMATION  
See "News You Can Use" for additional information.

## AT&T Long Distance Service

Local Services provided by AT&T Tennessee.

TN Dept Env & Conservation  
14th Floor, L&C Tower  
401 Church Street  
Nashville TN 37243  
Phone: (615) 532-0065

WPC\_SOP-2538

Invoice	INV00000000209767
Date	12/17/2011
Page	1

Due Date: 4/31/2012

**COPY**

Bill To:  
Customer ID: 325701

IRM Utility, Inc. - Genesis Village Estates  
Jeffrey Cox  
PO Box 642  
3444 Saint Andrews Dr.  
White Pine TN 37890

Exhibit IRM - E  
Supporting Information  
Schedule 4  
Page 5-a

Billed	Fee Item	Fee Name	Unit Price	Total
1.00	SOP-08040	WPC-00605-WPC_SOP < 0.075 MGD-MAINT. FEE-JUL11-JUN12	\$350.00	\$350.00

INTEGRATED RESOURCE MANAGEMENT		87-5-640	2769
PO BOX 642			
WHITE PINE, TN 37890-0642		DATE 11/25/2012	
PAY TO THE ORDER OF	Treasurer, State of TN.		\$ 350. <sup>00</sup>
Three hundred and fifty & <sup>no</sup> / <sub>100</sub>		DOLLARS	1
<b>usbank</b> All of us serving you™			
SOP - 08040			
MEMO	Customer ID# 325701		Marian J Cox R/P
⑆064000059⑆		⑆51200035955⑆ 2769	

Subtotal	\$000.00
Total	\$350.00

Please read the additional information (on the back or enclosed) concerning this invoice.

Tear off and mail back above portion with your payment

Customer ID: 325701  
IRM Utility, Inc. - Genesis Village Estates  
Jeffrey Cox  
PO Box 642  
3444 Saint Andrews Dr.  
White Pine TN 37890

WPC\_SOP-2538  
Invoice: INV00000000209767  
Date: 12/17/2011  
Due Date: 1/31/2012  
Total: \$350.00  
Remit to: TN Dept Env & Conservation  
14th Floor, L&C Tower  
401 Church Street  
Nashville TN 37243

envsoilconsulting@charter.net

Exhibit IRM – E  
Supporting Information  
Schedule 4  
Page 6-a

**From:** "Hal Novak" <halnovak@whnconsulting.com>  
**To:** "Jeffrey Cox" <envsoilconsulting@charter.net>  
**Sent:** Thursday, October 18, 2012 10:01 PM  
**Subject:** RE: Pro Forma Buildout from TRA Docket 11-00020  
Jeffrey -

\$5,000 annual accounting cost looks right for me - based on costs for the last two years (2010 and 2011). So 10% of this cost or \$500 for Genesis Estates seems reasonable. Incremental costs from me for getting Genesis Estates to this point for the CCN filing is probably about \$1,000 and that would probably be a good number to use going forward for the accounting costs in future CCNs.

As for your analysis of costs, it all looks good to me. However, I would change the billing costs as we discussed a few weeks ago. Right now, we have 16 hours per month, but this wouldn't be the case starting out with just a few customers. Instead, I would use 30 minutes per customer per month as a variable cost.

**Hal Novak, CPA**  
**WHN CONSULTING**  
[www.whnconsulting.com](http://www.whnconsulting.com)

Phone: 713-298-1760; Fax: 615-301-3962

Farris Mathews Bobango, PLC  
999 S. Shady Grove Road, Suite 500  
Memphis, Tennessee 38120  
Phone: (901) 259-7100  
Tax ID 62-1666769

October 1, 2012

Client Number 007272-0001 CBW

Bill Number 2012-10

IRM Utility  
c/o Jeffrey Cox  
PO Box 642  
3444 Saint Andrews Drive  
White Pine, TN 37890

---

S T A T E M E N T

---

FEE FOR SERVICES RENDERED PURSUANT TO CONTRACT:

October 1, 2012 through October 31, 2012 .....\$1200.00

TOTAL AMOUNT DUE .....\$1200.00

*Please return copy with remittance*

## Pugh & Company, P.C.

Certified Public Accountants  
P.O. Box 31409  
Knoxville, TN 37930-1409  
865-769-0660

Integrated Resource Management, Inc.  
P.O. Box 642  
White Pine, TN 37890

Statement Date 5/5/2010  
Client No. 43180.000

Invoice	Date	Description	Charge	Credit	Balance
Opening Balance As Of 4/1/2010					
29281	11/11/2009	Prior Invoice	1,390.00		1,390.00
	12/31/2009	Prior Finance Charge	13.90		1,403.90
	1/31/2010	Prior Finance Charge	13.90		1,417.80
	2/28/2010	Prior Finance Charge	13.90		1,431.70
	3/31/2010	Prior Finance Charge	13.90		1,445.60
Current Activity Through 5/5/2010					
	4/30/2010	Finance Charge	13.90		1,459.50
Current Balance					\$ 1,459.50


OK 2501  
5/26/10

PROPERTY TAX NOTICE			
TAX YR	2011	RECEIPT NO.	95031
WILMA J EBLEN ROANE CO TRUSTEE P O BOX 296 KINGSTON TN 37763			
DI MAP GP CTL MAP		PARCEL S/E	
PROPERTY ADDRESS			
WS000645			
SUBDIVISION NAME		BLK	LOT
ACRES		MTG CODE	
ADDITIONAL DESCRIPTION			
TAXES ARE DUE AND PAYABLE WITHOUT PENALTY		CLASSIFICATION	
FROM OCT 3 11		PUB UTILITY	
THRU FEB 28 12		ROLLBACK YRS	EQ FACTOR
PROPERTY TAX INFORMATION			CO.
APPRaisal	\$	0	073
ASSESSMENT @ 00%	\$	52,787	CITY
TAX RATE PER \$100 OF ASMT	\$	2.1800	000
CURRENT TAXES	\$	1,151.00	.SSD
ROLLBACK TAXES	\$	0.00	000
TOTAL DUE			
1,151.00			

US MAIL PERMIT NO. 1000  
 02 1P  
 0006597743 JAN 17 2012  
 MAILED FROM ZIP CODE 37763

Exhibit IRM - E  
 Supporting Information  
 Schedule 4  
 Page 9-a

INTEGRATED RESOURCE MANAGE  
 3444 ST. ANDREWS DRIVE  
 BANE BERRY TN 37890

INTEGRATED RESOURCE MANAGEMENT		87-5-640	2794
PO BOX 642		DATE 2/29/2012	
WHITE PINE, TN 37890-0642			
PAY TO THE ORDER OF	Roane County Trustee	\$	1,151.00
Eleven hundred and fifty-one & 10/100		DOLLARS	
 All of US serving you™			
MEMO	Property @ Emory Point	Marian J Gx	
r.t. # 95031			
1:0640000591: 151200035955 2794			

DUPLICATE PROPERTY TAX NOTICE

TAX YR	2011	RECEIPT NO.	95020
JETTIE B CLABO SEVIER CO TRUSTEE 125 COURT AVE STE 212W SEVIERVILLE TN 37862			
		(865)455-2767	
DI	MAP	GP	CTL MAP
PROPERTY ADDRESS		PARCEL	S/I
WS000645			
SUBDIVISION NAME		BLK	LOT
ACRES		MTG CODE	
ADDITIONAL DESCRIPTION			
TAXES ARE DUE AND PAYABLE WITHOUT PENALTY		CLASSIFICATION	
		PUB UTILITY	
FROM	OCT 3 11	ROLLBACK YRS	EQ FACTOR
THRU	FEB 26 12		
PROPERTY TAX INFORMATION			CO.
APPRAISAL	\$	0	078
ASSESSMENT @ 00%	\$	33,145	CITY
TAX RATE PER \$100 OF ASMT	\$	1.6300	000
CURRENT TAXES	\$	540.00	SSD
ROLLBACK TAXES	\$	0.00	000
TOTAL DUE			
540.00			

00020

Exhibit IRM - E  
Supporting Information  
Schedule 4  
Page 9-b

INTEGRATED RESOURCE MANAGE  
3444 ST. ANDREWS DRIVE  
BANEERRY TN 37890

INTEGRATED RESOURCE MANAGEMENT		87-5-640	2795
PO BOX 642			
WHITE PINE, TN 37890-0642		DATE 2/29/2012	
PAY TO THE ORDER OF	Sevier County Trustee	\$	540.00
Five hundred and forty 00/100		DOLLARS	
usbank All of us serving you™			
MEMO Wild Brim Property Tax		Maria J. L.	
1:064000059: 151200035955 2795			



**BLOUNT COUNTY TRUSTEE**  
**SCOTT GRAVES**  
 347 COURT ST., COURTHOUSE  
 MARYVILLE, TN 37804-5906  
 Phone: 865-273-5900 8:00 AM - 4:30 PM  
 Fax: 865-273-5910 MON. - FRI.

SHOW CORRECTION TO ADDRESS BELOW

(Last) (First)

(Street Address)

(City) (State) (Zip)

Recorded Owner As of January 1, 2011

INTEGRATED RESOURCE MANAG  
 3444 ST. ANDREWS DRIVE  
 BANEERRY, TN 37890

## 2011 NOTICE OF COUNTY TAX DUE

ACCOUNT/  
RECEIPT # PARCEL ID MAP

11U00060 999 00373 000 999

Amount due if Paid by October 31, 2011

Exhibit IRM - E  
 Supporting Information  
 Schedule 4

or Amount due if Paid in November 2011

Page 9-c

or Amount due if Paid Dec. 1, 2011 thru Feb. 29, 2012

\$238.00

October and November amounts are already discounted.

Delinquent March 1, 2012. Penalty is added March 1, 2012 and monthly thereafter. Penalty is 1.5% of original tax due per month.

Make check payable to: Blount County Trustee

For a printed receipt, send a self-addressed, stamped envelope.

Please detach and return this portion with your payment.

## 2011 BLOUNT COUNTY PROPERTY TAX INFORMATION



**BLOUNT COUNTY TRUSTEE**  
**SCOTT GRAVES**  
 347 COURT ST., COURTHOUSE  
 MARYVILLE, TN 37804-5906  
 Phone: 865-273-5900 8:00 AM - 4:30 PM  
 Fax: 865-273-5910 MON. - FRI.

100% Land Value 0  
 100% Building Value 0  
 Personal Property Value 0  
 Total Property Value 0  
 % Assessment 55  
 \$ Assessment 11,050  
 Rate/100 (Tax Rate) 2.15  
 2% Discount Amt. Due if paid by Oct. 31, 2011  
 1% Discount Amt. Due if paid in Nov. 2011  
 Amt. Due if paid Dec. 2011 thru Feb. 2012 \$238.00

COUNTY TAX CITY CODE MAP  
 COUNTY TAXES 005 999

ACCOUNT/  
RECEIPT # PARCEL ID DISTRICT

11U00060 999 00373 000 00

BLOCK LOT # ACRES CLASSIFICATION

.00 UTILITY

SUBDIVISION

PROPERTY ADDRESS

PUBLIC UTILITY

ADDITIONAL DESCRIPTION

MORTGAGE CO.

RECORDED OWNER AS OF JANUARY 1, 2011 (PER LAW)

If you no longer own this property, please call our office or return this notice by mail.

INTEGRATED RESOURCE MANAG  
 3444 ST. ANDREWS DRIVE  
 BANEERRY, TN 37890

Questions about your Property Value / Assessment?

Office (865)273-5850. Questions  
 Trustee Office (865)273-5900.

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

87-5-640

2796

DATE 2/29/2012

PAY TO THE ORDER OF Blount County Trustee

\$ 238.00

Two hundred & thirty-eight and 00/100

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MEMO # 11U00060

MEMO Compare Bank Property

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**\$ TAXES**  
**/ASSESS**  
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## IRS Announces 2012 Standard Mileage Rates, Most Rates Are the Same as in July

IR-2011-116, Dec. 9, 2011

WASHINGTON — The Internal Revenue Service today issued the 2012 optional standard mileage rates used to calculate the deductible costs of operating an automobile for business, charitable, medical or moving purposes.

Beginning on Jan. 1, 2012, the standard mileage rates for the use of a car (also vans, pickups or panel trucks) will be:

- 55.5 cents per mile for business miles driven
- 23 cents per mile driven for medical or moving purposes
- 14 cents per mile driven in service of charitable organizations

The rate for business miles driven is unchanged from the mid-year adjustment that became effective on July 1, 2011. The medical and moving rate has been reduced by 0.5 cents per mile.

The standard mileage rate for business is based on an annual study of the fixed and variable costs of operating an automobile. The rate for medical and moving purposes is based on the variable costs as determined by the same study. Independent contractor Runzheimer International conducted the study.

Taxpayers always have the option of calculating the actual costs of using their vehicle rather than using the standard mileage rates.

A taxpayer may not use the business standard mileage rate for a vehicle after using any depreciation method under the Modified Accelerated Cost Recovery System (MACRS) or after claiming a Section 179 deduction for that vehicle. In addition, the business standard mileage rate cannot be used for more than four vehicles used simultaneously.

These and other requirements for a taxpayer to use a standard mileage rate to calculate the amount of a deductible business, moving, medical or charitable expense are in [Rev. Proc. 2010-51](#).

[Notice 2012-01](#) contains the standard mileage rates, the amount a taxpayer must use in calculating reductions to basis for depreciation taken under the business standard mileage rate, and the maximum standard automobile cost that a taxpayer may use in computing the allowance under a fixed and variable rate plan.

**Related item:** [IR-2011-104](#), In 2012, Many Tax Benefits Increase Due to Inflation Adjustments

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## Business Entity Detail

Entity details cannot be edited. This detail reflects the current state of the filing in the system.

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### 000651148: Limited Liability Company - Domestic

**Name:** GENESIS VILLAGE ESTATES TOWNHOMES, LLC

**Status:** Active

**Formed in:** TENNESSEE

**Fiscal Year Close:** December

**Term of Duration:** Perpetual

**Principal Office:** 4955 GENESIS RD  
CROSSVILLE, TN 38571-0217 USA

**Mailing Address:** PO BOX 398  
AMELIA MESSICK  
MORRISON, TN 37357-0398 USA

**AR Exempt:** No

**Managed By:** Manager Managed

**Initial Filing Date:**

**Delayed Effective Date:**

**AR Due Date:**

**Inactive Date:**

**Number of Members:**

[Assumed Names](#)

[History](#)

[Registered Agent](#)

**Name**

**Status**

**Expires**

No Assumed Names Found...



**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

EXHIBIT

D

**UTILITY SERVICES AGREEMENT**

This Utility Services Agreement (the "Agreement") is made and entered into effective the 20<sup>th</sup> day of September, 2012, by and between Integrated Resource Management, Inc. d/b/a IRM Utility, Inc., a Tennessee Corporation, with its principal office located at 3444 Saint Andrews Drive, White Pine, Tennessee, 37890 (the "Utility") and Genesis Village Estates Townhomes, LLC, a Tennessee Corporation, with its principal office located at 4955 Genesis Road, Crossville, Tennessee, 38571 (the "Developer"), (collectively, the "Parties").

**Recitals:**

1. Developer is the record owner of Genesis Village Estates Subdivision (the "Development") as shown in Plat Book / Page, 11 / 398, in the Cumberland County, Tennessee Register of Deeds Office;
2. Developer shall construct and install a sewage collection, treatment, and disposal system (the "System") in the Development and shall convey and deliver the System to the Utility for the purpose of providing wastewater services to the Development upon completion of the construction and installation of the System;
3. Developer and Utility enter into this Agreement to establish the terms and conditions for construction, installation, operation, maintenance, and conveyance of the System, and;
4. Upon the execution of this Agreement, all previous agreements between Developer and Utility will become null and void and shall be substituted and replaced by this Agreement.

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

Utility Services Agreement

**IRM Utility, Inc. & Genesis Village Estates Townhomes, LLC**  
Genesis Village Estates Subdivision, Cumberland County

Page 1 of 5

1. The Developer shall construct and install the System to serve the Development in accordance with drawings, plans, and specifications selected and approved by Utility's engineers or representatives. The repair, maintenance, and replacement of the System installed to serve the Development shall be the responsibility of the Utility after the construction of the System is complete and accepted by the Utility.

2. The Developer shall provide a performance bond, irrevocable letter of credit or other appropriate financial security, in an amount equal to the estimated cost to construct and install the System plus ten percent (10%) of such costs, to insure complete construction of the System. The Utility shall be the named beneficiary of the financial security provided by the Developer.

3. The Developer shall provide for the payment of all necessary engineering and construction costs and/or fees. The Developer shall perform all of the work necessary for the complete and final installation of the System in accordance with the drawings, plans, and specifications approved by Utility's engineers or representatives.

4. Construction of the System shall be subject to the supervision and approval of Utility. The Utility shall have a right of inspection throughout the progress of the work. Developer agrees that it shall not backfill soils over or cover any pipe, fittings, or connections until first inspected and approved by Utility.

5. The Developer shall pay Utility a non-refundable amount equal to ten percent (10%) of the estimated construction cost of the System for the expenses incurred by the Utility during the inspection and permitting process.

6. The Utility shall petition the Tennessee Regulatory Authority ("TRA") for a Certificate of Public Convenience and Necessity ("CCN") for the Development. The Developer shall apply and provide for the payment of any fees necessary for a state operating permit to be issued in the name of the Utility by the Tennessee Department of Environment and Conservation ("TDEC"). In the event that the CCN is not issued by the TRA or the state operating permit is not issued by TDEC, the Developer agrees to release, indemnify, and hold the Utility harmless from any and all obligations associated with the Development.

7. The Developer shall have the duty to immediately repair, all breaks, leaks, or defects in the System of any type which occur within one (1) year from the date the System is accepted by the Utility. In the event that the Developer shall fail to make such immediate repairs, then the Utility shall be authorized to make such repairs at the sole cost and expense of the Developer. If the Developer fails to reimburse Utility for any costs associated with these repairs within thirty (30) days of receipt of a written demand for payment, Utility will also

be entitled to recover any attorneys' fees, court costs, and any other expenses incurred to recover costs and expenses associated with repair of the system.

8. Developer will facilitate and execute Restrictive Covenants and Bylaws of the Development providing that a service agreement or contract between each homeowner in the Development and Utility will be required to establish wastewater service. The service agreements or contracts to be entered into between the homeowner and the Utility will include, basic minimum charges as follows: (1) initial security deposit of \$60.00; (2) a monthly service fee to be determined by special contract approved by the Tennessee Regulatory Authority in the monthly Rate Class 2 in the approximate amount of \$51.50 per month for residential units and Rate Class 2 in the approximate amount of \$300.00 per year for platted, unimproved lots; and (3) commercial tariffed rates for rental properties.

9. Upon the issuance of the CCN to the Utility by the TRA, the Developer will turn over any and all funds collected from third parties for the purpose of operating the System.

10. Nothing contained herein shall be construed so as to restrict the Utility's right to increase the capacity or to extend the System as it may, in its sole discretion, deem appropriate, including extension of the System for the purpose of providing wastewater sewer service to customers outside of the Development.

11. The Developer hereby represents and warrants that all materials and labor attributable to the System shall be paid in full at the time of the completion of construction and installation of the System and that the System shall be free from any and all liens and encumbrances. Such representation shall survive the conveyance of the System by the Developer to the Utility, as required by paragraph 12 of this Agreement.

12. The Developer hereby represents and warrants that the System will be in conformance to the plans and specifications approved by the Utility.

13. Upon the Utility's acceptance of the System, the Developer shall convey all right, title, and interest in and to the System to the Utility. The Developer shall, upon request of the Utility, execute and deliver any and all documents necessary to convey the System and to grant the Utility an easement in and to the real property surrounding the System to such extent necessary for access to inspect, repair, replace and maintain the System.

14. If any part of this Agreement for any reason shall be declared invalid or unenforceable, such decision shall not affect the validity or enforceability 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

Utility Services Agreement

**IRM** Utility, Inc. & Genesis Village Estates Townhomes, LLC  
Genesis Village Estates Subdivision, Cumberland County

Page 3 of 5

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.

15. 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. The Utility shall have no right to assign, transfer, convey, pledge, or hypothecate the permits or any interest thereto without any necessary approval of TDEC, and the prior written agreement of the purchaser or assignee to be bound by the terms and conditions of this Agreement.

16. The terms and conditions of this Agreement and the performance thereof shall be interpreted in accordance with and governed by the laws of the State of Tennessee; irrespective of its conflicts of law principles. Any claim, dispute, or other matter in question arising out of or relating to this Agreement or the breach thereof, except for claims which have been waived pursuant to this Agreement, shall be governed by the laws of Tennessee and all actions shall be instituted and litigated in the State of Tennessee in the Davidson County courts, and the Parties hereto submit to the jurisdiction of said courts. In any litigation, the prevailing party shall be entitled to recover its reasonable attorneys' fees from the losing party.

17. 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 hereof 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.

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


**IN WITNESS WHEREOF**, the Parties hereto have entered into this Agreement as of the day and date first above written.

**INTEGRATED RESOURCE  
MANAGEMENT, INC. d/b/a  
IRM UTILITY, INC.**

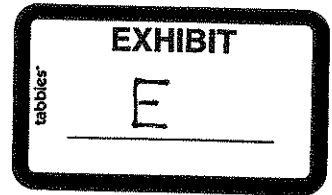
**GENNESIS VILLAGE ESTATES  
TOWNHOMES, LLC**

David Bryan  
(Print Name)

Title: member

By:   
Jeffrey W. Cox, Sr., its President

By:   
Authorized Representative



**BEFORE THE TENNESSEE REGULATORY AUTHORITY**

**NASHVILLE, TENNESSEE**

IN RE: )  
 )  
PETITION OF INTEGRATED RESOURCE )  
MANAGEMENT, INC. d/b/a IRM UTILITY, )  
INC. TO AMEND ITS CERTIFICATE OF )  
PUBLIC CONVENIENCE AND NECESSITY )  
TO SERVE AN AREA IN CUMBERLAND )  
COUNTY, TENNESSEE KNOWN AS )  
GENESIS VILLAGE ESTATES )

Docket No. 11-00081

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**SUPPLEMENTAL PRE-FILED AMENDED DIRECT TESTIMONY OF  
JEFFREY W. COX, SR.  
AMENDED AS PER DATA REQUEST**

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- Q:** Please state your name for the record and your position with the Petitioner, Integrated Resource Management, Inc. d/b/a IRM Utility, Inc. ("IRM").
- A:** Jeffrey W. Cox, Sr. and I am the President of IRM.
- Q:** Are you presenting testimony on behalf of IRM?
- A:** Yes.
- Q:** Did you assist and cause the Petition to be filed in this proceeding requesting expanded service area and an extension of authority for IRM to provide wastewater services in Cumberland County, Tennessee to a residential subdivision known as Genesis Village Estates?
- A:** Yes.
- Q:** Can you describe the reasons for the amendments to data filed with the authority?
- A:** Yes, due to the poor economic conditions the developer has temporarily limited the project to a Phase 1. The project may move forward to additional phases if the economy improves.
- Q:** How many customers will be served by the proposed system?



A: Approximately 100 three bedroom homes when the total project is complete, but, Phase 1 will consist of 32 customers in 11 different buildings with 2 to 3 condominiums in each building.

**Q: Is the subdivision divided into lots and will individual lot owners pay the Annual Access Fees according to the Tariff?**

A: No. The concept at Genesis Village Estates is a zero lot line condominium subdivision. The condominiums will be sold and moved into when the unit is built.

**Q: How many buildings are complete?**

A: Three buildings with three condominiums are under roof for a total of 9 units.

**Q. Does IRM serve them?**

A. No. IRM will not serve them and will collect no fees until the Order for the Amendment to IRM's CCN and the Petition with the TRA is granted.

**Q: When will the system be complete?**

A: A few months after the Order and amendment to the CCN is granted.

**Q: When will other condominiums be built?**

A: Immediately after the sales of inventory and demand for condominium units increases.

**Q. Have you confirmed that the Catoosa Utility District does not provide sewer service?**

A. Yes. This has been confirmed with the Cumberland County Mayor and I understand TRA Staff has confirmed this.

**Q: Does this conclude your testimony?**

A: Yes.

CERTIFICATION PAGE TO FOLLOW

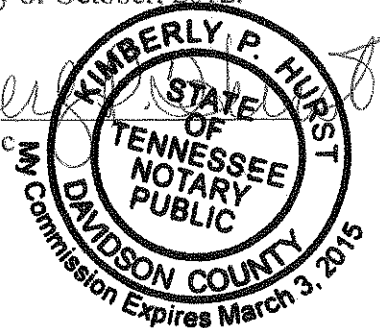
STATE OF TENNESSEE           )  
  )  
COUNTY OF JEFFERSON       )

JEFFREY W. COX, SR., having been first duly sworn, makes oath that the statements contained in the foregoing Pre-Filed Direct Testimony are true to the best of his knowledge, information, and belief.

  
JEFFREY W. COX, SR.

SWORN TO AND SUBSCRIBED before me, on this the 23<sup>rd</sup> day of October, 2012.

  
Notary Public



My Commission Expires: 3-3-15