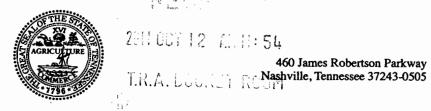
TENNESSEE REGULATORY AUTHORITY



VIA FACSIMILE AND US MAIL

August 1, 2011

Mr. Jeffrey W. Cox, Sr.
Integrated Resources Management, Inc.
P. O. Box 642
White Pine, TN 37890

RE: Wastewater Escrow Account

Dear Mr. Cox:

In order to assist the Staff in its review of Integrated Resources Management, Inc.s' (IRM) Escrow Account for 2010, please provide the information requested in the attached Staff Data Request, no later than Friday, August 12, 2011. Should you have any questions regarding this request, please contact me at (615) 741-2904 ext. 188 or Helen Trimble-Anthony at (615) 741-2904 ext. 174.

Sincerely,

David Foster, Chief Utilities Division

Attachments

- 1. What criteria does IRM and/or C&C use to determine if a repair or maintenance project is considered routine and recovered through base rates, or non-routine to be paid from the escrow funds?
- 2. Identify the account number(s) to which IRM charges routine maintenance expense to.
- 3. Identify the account number(s) to which IRM charges escrow expense.
- 4. Attached, please find a spreadsheet to be completed by IRM. For each invoiced project that was charged to the escrow account during the 2010 calendar year, enter the information requested into the Excel spreadsheet. The grand total of the "Total column" should equal \$10,366.66, the total amount booked as removed per books from escrow during 2010. Staff is providing the spreadsheet electronically and requests it be returned to Staff electronically with all formulas used intact and not password protected.
- 5. For each numbered Function listed on the spreadsheet (on a separate schedule), list the function, describe the process performed, how often the function normally occurs and explain why the function is considered to be non-routine.

TOTAL	480.00
Project Location	<i>د</i>
Name of Assigned Tech	~
Provide a Copy and Cost Invoiced by P Outside A	60.00
Provide a Copy and Cost of Outside Materials	20.00
Provide a Copy and Cost of Materials Invoiced	100.00
Materials Purchased/Used	300.00 Marker posts
Labor Travel Labor Cost Hrs. Hrs. Tot.Hrs. x Rate	300.00
Travel Hrs.	7
Labor Hrs.	ω
Date of Labor Travel Labor Cost Materials Project Function Performed Hrs. Hrs. Tot.Hrs. x Rate Purchased/Used	Replaced Drip Field 1/10 12/3/2009 Marker Posts
	12/3/2009
Month //ear Ref. # invoiced	1/10
Ref. #	Example

Example 1 2