

TENNESSEE REGULATORY AUTHORITY



502 Deaderick Street, 4th Floor
Nashville, Tennessee 37243

January 15, 2015

Mr. Henry Walker
Bradley Arant Voults Cummings, LLP
1600 Division Street, Suite 700
Nashville, Tennessee 37203

RE: Docket No. 14-00136 - Petition of Tennessee Wastewater Systems, Inc. for Approval of Capital Improvement Surcharges and Financing Arrangements

Dear Mr. Walker:

In order for the Authority to further evaluate your petition and for this matter to move along as quickly as possible, it is requested that you provide responses to the attached questions and/or the necessary information and documents.

Pursuant to TRA Rule 1220-1-1-.03(4), submit either an electronic response along with an original and four (4) written copies or an original written response and thirteen (13) copies. Please note that the requisite number of written copies of all requested information should be provided to the Docket Manager and electronic responses, if filed, must be in .pdf format. Additionally, provide all financial statements and requested schedules in excel format. Should you have questions regarding the attached request, please contact Patsy Fulton at (615) 770-6887.

Sincerely,

David Foster
Chief, Utilities Division

C: Docket File
Charles Hyatt

GENERAL

1. Provide a copy of TWSI's current Chart of Accounts.
2. Provide a copy of TWSI's General Ledger (in electronic format if possible) at September 30, 2011; December 31, 2011; March 31, 2012; June 30, 2012; September 30, 2012; December 31, 2012; March 31, 2013; June 30, 2013; September 30, 2013; December 31, 2013; March 31, 2014; June 30, 2014; and September 30, 2014.
3. Provide a copy of TWSI's Detailed Trial Balance (in electronic format if possible) at September 30, 2011; December 31, 2011; March 31, 2012; June 30, 2012; September 30, 2012; December 31, 2012; March 31, 2013; June 30, 2013; September 30, 2013; December 31, 2013; March 31, 2014; June 30, 2014; and September 30, 2014.
4. Provide a list of affiliates of TWSI. For purposes of this request "affiliate" means any person or company who, directly or indirectly, is in control of TWSI, is controlled by TWSI, or is under common control with TWSI, where "control" means an ownership percentage of 20% or more of equity interest, or status as a director or officer of a corporation or limited liability company, or status as a partner of a partnership, or status as an owner of a sole proprietorship.
5. For each affiliate that allocated any costs to TWSI during the period of January 1, 2011 through September 30, 2014, provide a schedule detailing the amount of costs allocated to TWSI by calendar quarter by affiliate, describe the business purpose(s) for each such allocated cost, and describe in detail the allocation method(s) used to compute each such allocated cost.
6. For each affiliate that directly assigned any costs to TWSI during the period of January 1, 2011 through September 30, 2014, provide a schedule detailing the amount of costs directly assigned to TWSI by calendar quarter by affiliate and describe the business purpose(s) for each such directly assigned cost.
7. Provide a copy of TWSI's federal income tax returns for the years ended 2011, 2012 and 2013.
8. Provide a copy of TWSI's Tennessee franchise and excise tax returns for 2011, 2012 and 2013.
9. Provide a copy of TWSI's property tax statements for all taxing jurisdictions for 2011, 2012 and 2013.
10. Provide the name of any TWSI affiliate(s) that was involved in any capacity in the construction or support of any of the following four (4) wastewater systems: Summit View Resort, Smoky Village, Cedar Hill and Maple Green. Please indicate the wastewater system(s) relationship to each TWSI affiliate identified in this request.

11. For each TWSI affiliate(s) identified in response to request numbers 5, 6 and 10, above, provide the affiliate's Balance Sheet, Income Statement, Statement of Cash Flows, and federal income tax returns for the years ended 2011, 2012 and 2013.
12. Refer to TWSI's Annual Report submitted to the TRA for the year ended December 31, 2013, Schedule F-3, line 36 "Nonutility Income." Describe the source of the \$146,581 of Nonutility Income for 2013. Include in your description the billing determinants used to calculate Nonutility Income.
13. Refer to TWSI's Annual Report submitted to the TRA for the year ended December 31, 2013, Schedule F-3, line 46 "Misc. Nonutility Expenses." Provide a description of the \$51,801 of Miscellaneous Nonutility Expenses for 2013. Include in your description the business purpose(s) for each Miscellaneous Nonutility Expense.
14. Provide a schedule and supporting documentation (e.g., bank records) showing all funds deposited into TWSI's escrow account for calendar year 2014.
15. Provide a schedule and supporting documentation (e.g., invoices, statements, reports, etc.) showing all expenditures charged to or paid from TWSI's escrow account for calendar year 2014.
16. Provide a copy of all contracts executed between the developer of the property, the sewer treatment and disposal system construction contractor, and/or TWSI as the utility operator of record for each of the following four (4) systems: Summitt View, Smoky Village, Cedar Hill and Maple Green.
17. Provide a copy of the signed Sewer Service Agreement executed between the Developer and TWSI for each of the following four (4) systems: Summitt View, Smoky Village, Cedar Hill and Maple Green.
18. Provide a copy of all unresolved Notice of Violations ("NOV") and related Orders issued by the Tennessee Department of Environment and Conservation related to any wastewater system operated by TWSI. Also provide a copy of any Corrective Action Plans submitted by TWSI to TDEC in response to any unresolved NOV or Orders. For purposes of this request, TWSI's Appeal of an NOV or Order issued by TDEC is not considered a resolution, but if such an Appeal has been filed please provide a copy of the Appeal.
19. Provide the total number of TWSI's customers by rate classification at September 30, 2011; December 31, 2011; March 31, 2012; June 30, 2012; September 30, 2012; December 31, 2012; March 31, 2013; June 30, 2013; September 30, 2013; December 31, 2013; March 31, 2014; June 30, 2014; and September 30, 2014.
20. Have customers been notified of the rate increase and/or assessments requested in this Petition? If so, provide a copy of the notification.

21. Has TWSI issued any Requests for Proposal (“RFP”) for any goods or services related to the projects described in the Petition for Summit View Resort, Smoky Village, Cedar Hill and Maple Green? If so, provide a copy of each RFP, the date the RFP was issued, and a list of persons/companies who received the RFP. If not, does TWSI plan to issue any RFPs in connection with any of these projects? If TWSI does not plan to issue any such RFPs, please explain how TWSI will ensure that the projects’ costs are reasonable and prudent.
22. Does TWSI have a disaster recovery plan for each type of wastewater system that it operates? If so, provide a copy of such plan(s).
23. The item named Collateral on the *Summary of Principal Terms and Conditions* states that the Property is currently owned by Band. Please describe the entity “Band” including a business description and owners. Please identify and fully describe the assets on the properties listed as collateral.

SUMMIT VIEW RESORT

24. Provide a copy of all orders, notices of violations, letters, reports, memorandums, emails or any other communication issued by TDEC to TWSI or any of its affiliates concerning Summit View Resort.
25. Provide a copy of all letters, reports, corrective action plans, memorandums, emails, or any other communication from TWSI or any of its affiliates to TDEC concerning Summit View Resort.
26. Refer to pages 2 and 3 of the Petition of Tennessee Wastewater Systems, Inc. for Approval of Capital Improvement Surcharges and Financing Arrangements relating to Summit View Resort and respond to the following:
 - a. The Petition states, “The Tennessee Department of Environment and Conservation (“TDEC”) has issued an Order directing TWSI to build a new and larger recirculating sand filter and construct an additional drip field by June 30, 2015. A copy of the TDEC Order is attached as Exhibit B.” Provide a copy of the TDEC Order highlighting the specific language where TDEC directs TWSI to build a new and larger recirculating sand filter and construct an additional drip field by June 30, 2015.
 - b. The Petition states further, “The estimated cost of this project is \$330,000.” Provide a detailed, line-item budget categorized by USOA account number that lists and describes each individual cost that comprises the total \$330,000 cost estimate for the proposed Summit View Resort project. For each individual cost budgeted for the Summit View Resort project, separately identify and provide detailed calculations showing any estimated labor, overheads or returns attributable to TWSI or any of its affiliates included in the budgeted amount.

- c. The Petition states further, “Since the need to build additional capacity is the direct result of customer usage in excess of the amounts anticipated when the system was built, TWSI proposes to recover the cost of enlarging the system through a one-time assessment on each property owner in Summit View.” Please explain the rationale for TWSI’s proposal to assess vacant lots \$8,922.96 for each lot in light of the statement that the need to build additional capacity is the direct result of customer usage in excess of anticipated usage.
27. The Petition filed in this docket refers to 33 buildings at Summitt View, expanding to 37. The Pre-Filed Testimony filed in the CCN Docket (Docket No. 06-00078) stated “Our company expects to serve approximately 32 residential and commercial lots”. Finally, the TDEC permit application filed by TWSI and the SOP (SO-06035) approved by TDEC was for 32 units.
- a. Please provide an explanation and a reconciliation of the differences between the 32 units referred to in the CCN Docket and SOP and the 33 to 37 units referred to in the Petition.
 - b. Identify the entity or person(s) responsible for the additional capacity needed for the additional five lots referred to in the Petition.
 - c. When did the five additional lots become available in the development? Have they been subdivided from other land included in the original development or are they new land that was added to the development?
 - d. Identify the entity or person(s) who had the lots for sale and the entity or person(s) who purchased the lots?
 - e. Have the owners of the additional five lots been paying the annual \$120 access fee? If so, how much in access fees has been paid for each lot?
 - f. Will regulated revenues and contributions (e.g., CIAC, service fees, etc.) from the five additional lots cover the cost of expansion of the system to serve the five additional lots? Provide documentation to support your response.
28. Has TWSI or any affiliate of TWSI incurred any expenses or capital expenditures as of the date of this data request that either are or will be included in the estimated cost of \$330,000 for the Summit View Resort project? If so, provide a schedule detailing the following information for each such expense or capital expenditure: (i) name of the business entity that incurred the expense or capital expenditure (i.e., TWSI or its named affiliate); (ii) amount incurred; (iii) date incurred; (iv) description of the expense or capital expenditure; (v) business purpose underlying the expense or capital expenditure; (vi) the name of the seller, vendor or supplier who either was or will be paid the expense or capital expenditure amount.

29. Does TWSI presently own the land on which the proposed additional drip field will be constructed? If so, provide a copy of the deed. If TWSI is not the present owner of the land where the proposed additional drip field will be constructed, provide all documents and communications between TWSI and the present owner regarding the purchase or transfer of the land.
30. Provide an overall site plat and plot where the wastewater collection, treatment and dispersal system is currently located and where TWSI is proposing to build the new or expanded system. Plot the individual components of the existing system and the new or expanded system.
31. Provide a copy of the permit application as provided to TDEC for the proposed new or expanded system.
32. Has TDEC approved a permit for the location of the proposed new or expanded system? If so, provide a copy of the permit.
33. Provide the number of Summit View Resort customers by tariff rate classification at September 30, 2011; December 31, 2011; March 31, 2012; June 30, 2012; September 30, 2012; December 31, 2012; March 31, 2013; June 30, 2013; September 30, 2013; December 31, 2013; March 31, 2014; June 30, 2014; and September 30, 2014.
34. Provide a customer/billing list that has the name, address and phone number of each of the 37 lots/cabin owners showing the amount of each assessment by lot/cabin owner. The list should be comprised of 37 line items with the information shown as follows: a) Customer Name, (b) Customer Address, (c) Lot Name, (d) Lot Address, (e) Cabin Square Footage, (f) Amount of Assessment. Identify each customer on the list with an "over-capacity" issue by an asterisk.
35. Provide copies of the current Sewer Service Agreements for each of the 37 properties at Summit View Resort.
36. Has TWSI ever had written communications with any customer at Summit View Resort concerning any "over capacity" issue or any other violation of the Sewer Service Agreement since 2008? If so, provide copies of all such communications and any related responses received by TWSI from the customer.
37. Provide copies of the customer billing records for Summit View Resort by customer by month for September 2013 through September 2014.
38. How does TWSI propose to invoice and collect the assessments for Summit View Resort (i.e., lump sum or monthly, etc.)? Please explain any payment options that will be available to customers.
39. TDEC sent TWSI Notice of Violation ("NOV") dated July 8, 2014, to which TWSI filed a response, dated August 1, 2014, stating "that the treatment facility needs to be

expanded to accommodate historical flows and that additional land and drip area needs to be acquired, designed and permitted.” TWSI made no response or explanation as to the four lines TDEC states are not on contour and that cross small drains that TDEC’s inspection report states is the problem.

- a. Please provide a full explanation of why TWSI did not acknowledge the problems addressed in the NOV relating to the four lines that are not on contour and that cross small drains.
 - b. Have the problems noted in the NOV relating to the four lines that are not on contour and that cross small drains been corrected? Please explain your answer.
40. Please provide the complete engineering report that arrives at the conclusion that the treatment system needs to be expanded and that an additional drip field needs to be constructed. Provide all documentation supporting the engineering report.
 41. Provide the Monthly Operating Reports (“MORs”) (as submitted to TDEC) for September 2013 thru September 2014.
 42. Provide documentation (graph) from the system’s flow meter at Summitt View showing the actual usage in gallons per day for the period September, 2013 through September, 2014
 43. Does TWSI measure actual service flows for each individual cabin? If so, provide documentation (graph) from the system’s flow meter at each individual lot.

MAPLE GREEN

44. Provide a copy of all orders, notices of violations, letters, reports, memorandums, emails or any other communication issued by TDEC to TWSI or any of its affiliates concerning Maple Green.
45. Provide a copy of all letters, reports, corrective action plans, memorandums, emails, or any other communication from TWSI or any of its affiliates to TDEC concerning Maple Green.
46. Refer to pages 3 and 4 of the Petition of Tennessee Wastewater Systems, Inc. for Approval of Capital Improvement Surcharges and Financing Arrangements relating to Maple Green and respond to the following:
 - a. The Petition states, “The estimated cost of this project is \$250,000.” Provide a detailed, line-item budget categorized by USOA account number that lists and describes each individual cost that comprises the total \$250,000 cost estimate for the proposed Maple Green project. For each individual cost budgeted for the Maple Green project, separately identify and provide detailed calculations

showing any estimated labor, overheads or returns attributable to TWSI or any of its affiliates included in the budgeted amount.

- b. The Petition states further, "After the accident, TWSI temporarily sealed off the damaged part of the lagoon but must now construct a new wetlands treatment system pursuant to a TDEC-approved Correction Action Plan." Provide a copy of the TDEC-approved Corrective Action Plan stating that TWSI must construct a new wetland treatment system.
47. Has TWSI or any affiliate of TWSI incurred any expenses or capital expenditures as of the date of this data request that either are or will be included in the estimated cost of \$250,000 for the Maple Green project? If so, provide a schedule detailing the following information for each such expense or capital expenditure: (i) name of the business entity that incurred the expense or capital expenditure (i.e., TWSI or its named affiliate); (ii) amount incurred; (iii) date incurred; (iv) description of the expense or capital expenditure; (v) business purpose underlying the expense or capital expenditure; (vi) the name of the seller, vendor or supplier who either was or will be paid the expense or capital expenditure amount.
48. Provide the number of Maple Green customers by rate classification at September 30, 2011; December 31, 2011; March 31, 2012; June 30, 2012; September 30, 2012; December 31, 2012; March 31, 2013; June 30, 2013; September 30, 2013; December 31, 2013; March 31, 2014; June 30, 2014; and September 30, 2014.
49. Does TWSI presently own the land on which the proposed wetlands system and drip field will be constructed? If so, provide a copy of the deed. If TWSI is not the present owner of the land where the proposed wetlands system and drip field will be constructed, provide all documents and communications between TWSI and the present owner regarding the purchase or transfer of the land.
50. Provide an overall site plat and plot where the wastewater collection, treatment and dispersal system is currently located and where TWSI is proposing to build the proposed wetlands system and drip field. Plot the location of the individual components of the existing system and the proposed system.
51. Provide an explanation as to actual tasks that were performed to alleviate the problems as stated in the Notice of Violation for Maple Green issued by TDEC on September 26, 2013.
52. Please explain TWSI's procedures for monitoring the water level in the lagoon. If TWSI does not monitor water levels, please explain why it does not. Does TWSI use the same procedure for monitoring the water level in all of their wastewater systems with a lagoon?
53. Provide a copy of all Monthly Operating Reports for Maple Green submitted to TDEC for January 2013 thru December 2014.

54. Please identify each component of the existing Maple Green system described in the TDEC SOP (e.g., drip field, pumps, electrical supply, etc.) that was not constructed or provided to TWSI at the time the system was transferred to TWSI. If not fully constructed, please explain why TWSI accepted the system without complete installation of each such component.
55. Did TWSI receive any monies from the Developer, Construction Contractor, or other person or entity in lieu of construction of the drip field or any other component of the Maple Green system? If so, state how much monies were received, when the monies were received, and from whom the monies were received. If no monies were received, please explain how TWSI planned to fund construction of the drip field or other component after the system had been transferred to the Utility.
56. Provide a copy of all contracts and agreements concerning the construction of the Maple Green wastewater system and/or the transfer of the system to TWSI.
57. Have there been any studies conducted concerning the costs of construction, costs of operation and/or performance of the proposed wetlands system? If so, provide copies of these studies.
58. Provide any documents received from any other Utility Districts, etc. that are currently utilizing the “wetlands system”. Please provide how long each system has been in place and include any complaints associated with the system.
59. Provide a copy of the Seismic Study/Survey for the area of the proposed wetlands system.

CEDAR HILL

60. Provide a copy of all orders, notices of violations, letters, reports, memorandums, emails or any other communication issued by TDEC to TWSI or any of its affiliates concerning Cedar Hill.
61. Provide a copy of all letters, reports, corrective action plans, memorandums, emails, or any other communication from TWSI or any of its affiliates to TDEC concerning Cedar Hill.
62. Refer to page 4 of the Petition of Tennessee Wastewater Systems, Inc. for Approval of Capital Improvement Surcharges and Financing Arrangements relating to Cedar Hill and respond to the following:
 - a. The Petition states, “The estimated cost of this new treatment facility is \$300,000.” Provide a detailed, line-item budget categorized by USOA account number that lists and describes each individual cost that comprises the total \$300,000 cost estimate for the proposed Cedar Hill project. For each individual

cost budgeted for the Cedar Hill project, separately identify and provide detailed calculations showing any estimated labor, overheads or returns attributable to TWSI or any of its affiliates included in the budgeted amount.

- b. The Petition states further, "At this time, TDEC's Division of Water Resources has not approved the use of this technology 'until such time that the success of the technology [at Maple Green] has been demonstrated.' A copy of the Division's letter of November 4, 2014, is attached as Exhibit E. TWSI is in the process of appealing this decision. TWSI will not proceed with this repair until TDEC has approved a Corrective Action Plan." Provide a copy of the TDEC-approved Corrective Action Plan relating to Cedar Hill if such approval has been obtained. If TDEC has not yet approved the proposed treatment facility for Cedar Hill, provide an update on the status of TWSI's appeal of TDEC's decision not to approve the proposed Cedar Hill project.
63. Has TWSI or any affiliate of TWSI incurred any expenses or capital expenditures as of the date of this data request that either are or will be included in the estimated cost of \$300,000 for the Cedar Hill project? If so, provide a schedule detailing the following information for each such expense or capital expenditure: (i) name of the business entity that incurred the expense or capital expenditure (i.e., TWSI or its named affiliate); (ii) amount incurred; (iii) date incurred; (iv) description of the expense or capital expenditure; (v) business purpose underlying the expense or capital expenditure; (vi) the name of the seller, vendor or supplier who either was or will be paid the expense or capital expenditure amount.
64. Does TWSI presently own the land on which the proposed wetlands system and drip field will be constructed? If so, provide a copy of the deed. If TWSI is not the present owner of the land where the proposed wetlands system and drip field will be constructed, provide all documents and communications between TWSI and the present owner regarding the purchase or transfer of the land.
65. Provide an overall site plat and plot where the wastewater collection, treatment and dispersal system is currently located and where TWSI is proposing to build the proposed wetlands system and drip field. Plot the location of the individual components of the existing system and the proposed system.
66. Please explain why funds are needed for the proposed wetlands system at Cedar Hill at the present time since TDEC stated in its Maple Green approval letter dated July 24, 2014 that it "is not supportive of applying this technology to multiple sites until such time that the success of the technology can be demonstrated" and that it "will consider applying this technology on a more wide-spread basis after a minimum of two years of performance data is collected for the Maple Green facility."
67. Identify the P.E. for TWSI at Cedar Hill and identify the measures that have been taken by the P.E. of the Utility to insure that the remaining lagoon at Cedar Hill is safe and not failing at the present time?

68. The Petition in this Docket states on page 4 that” the proposed project consists of two, free surface, wetland cells with a third to be built after usage of the first two reaches 80% of capacity.” Does the estimated cost of \$300,000 include the third wetland cell? If so will the third cell be built prior to the 12 month maximum for construction as stated in the *Summary of Principal Terms and Conditions* from the bank?
69. Provide a copy of the Monthly Operating Report for State Operated Permits for January 2012 through September 2014 for the Cedar Hill wastewater system.
70. Provide a copy of the disaster recovery plan in place at the present time for Cedar Hill (Lagoon System) in the event of failure.
71. Provide a copy of the disaster recovery plan for the proposed wetland system to be constructed, in the event the wetland system fails.
72. Provide an itemized accounting of the funds taken out of escrow for Cedar Hill by month for 2011-2013. Provide labor hours, invoices of equipment purchased, etc. Provide an explanation of all improvements/enhancements to the system for each year.
73. Provide the number of Cedar Hill customers by rate classification at September 30, 2011; December 31, 2011; March 31, 2012; June 30, 2012; September 30, 2012; December 31, 2012; March 31, 2013; June 30, 2013; September 30, 2013; December 31, 2013; March 31, 2014; June 30, 2014; and September 30, 2014.
74. Please identify each component of the existing Cedar Hill system described in the TDEC SOP (e.g., drip field, pumps, electrical supply, etc.) that was not constructed or provided to TWSI at the time the system was transferred to TWSI. If not fully constructed, please explain why TWSI accepted the system without completion of each such component.
75. Did TWSI receive any monies from the Developer? Construction Contractor, or other person or entity in lieu of construction of the drip field or any other component of the Cedar Hill system? If so, state how much monies were received, when the monies were received, and from whom the monies were received. If no monies were received, please explain how TWSI planned to fund construction of the drip field or other component after the system had been transferred to the Utility.
76. Provide a copy of all contracts and agreements concerning the construction of the Cedar Hill wastewater system and/or the transfer of the system to TWSI.
77. Have there been any studies conducted concerning the costs of construction, costs of operation and/or performance of the proposed wetlands system? If so, provide copies of these studies.

78. Provide any documents received from any other Utility Districts, etc. that are currently utilizing the “wetlands system”. Please provide how long each system has been in place and include any complaints associated with the system.
79. Provide a copy of the Seismic Study/Survey for the area of the proposed wetlands system.

SMOKY VILLAGE

80. Provide a copy of all orders, notices of violations, letters, reports, memorandums, emails or any other communication issued by TDEC to TWSI or any of its affiliates concerning Smoky Village.
81. Provide a copy of all letters, reports, corrective action plans, appeals, memorandums, emails, or any other communication from TWSI or any of its affiliates to TDEC concerning Smoky Village.
82. Refer to page 5 of the Petition of Tennessee Wastewater Systems, Inc. for Approval of Capital Improvement Surcharges and Financing Arrangements relating to Smoky Village and respond to the following:
 - a. The Petition states, “Working with TDEC, TWSI has tried several corrective actions without success and has concluded it is necessary to build a new drip field on property adjacent to the subdivision.” Has TWSI identified the land on which the additional drip field will be constructed?
 - b. Identify the present owner of the land where the proposed additional drip field will be constructed.
 - c. If TWSI is not the present owner of the land, provide all documents and communications between TWSI and the present owner regarding the purchase or transfer of the land.
 - d. If TWSI or any of its affiliates has purchased the land for the proposed drip field, provide a copy of all documents related to the purchase of the land, including the sales contract and deed.
 - e. How many acres of land will be/has been purchased for the proposed drip field?
 - f. Provide a copy of the tax assessors’ appraisal of the land for the proposed drip field.
 - g. Provide a copy of any appraisals of the land for the proposed drip field.

- h. Provide a copy of any appraisals or market information (e.g., comparables) for land that is comparable to the land for the proposed drip field.
 - i. Provide an address for the location of the current drip field.
 - j. Provide an address for the location of the proposed drip field.
 - k. Provide a map of showing the Smoky Village subdivision, including street names and locations, as well as the location of the current drip field and the location of the proposed drip field.
 - l. Provide a copy of the Real Estate Assessment Data from the State of Tennessee where the drip field currently resides.
 - m. Provide a copy of the Real Estate Assessment from the State of Tennessee where the drip field is proposed to be built. (Land proposed to be purchased for new drip field).
 - n. What does TWSI plan to do with the land where the current drip field is located? Will the land be marketable or available for other uses? Does TWSI plan to sell or transfer the land to any other person or entity? Please explain.
83. The Petition states further, "The estimated cost of building the new drip field, including the purchase of the additional land, is \$175,000." Provide a detailed, line-item budget categorized by USOA account number that lists and describes each individual cost that comprises the total \$175,000 cost estimate for the proposed Smoky Village project. For each individual cost budgeted for the Smoky Village project, separately identify and provide detailed calculations showing any estimated labor, overheads or returns attributable to TWSI or any of its affiliates included in the budgeted amount.
84. Has TWSI or any affiliate of TWSI incurred any expenses or capital expenditures as of the date of this data request that either are or will be included in the estimated cost of \$175,000 for the Smoky Village project? If so, provide a schedule detailing the following information for each such expense or capital expenditure: (i) name of the business entity that incurred the expense or capital expenditure (i.e., TWSI or its named affiliate); (ii) amount incurred; (iii) date incurred; (iv) description of the expense or capital expenditure; (v) business purpose underlying the expense or capital expenditure; (vi) the name of the seller, vendor or supplier who either was or will be paid the expense or capital expenditure amount.
85. Provide a copy of any engineering reports, soils analysis, studies or other documents which support TWSI's proposal to construct a new drip field for the Smoky Village wastewater system.

86. Provide a copy of any engineering reports, soils analysis, studies or other documents which support the conclusion that the land where the current drip field is located should no longer be used as a drip field and/or that the current drip field should be relocated.
87. The Petition states that a copy of the TDEC Order directing TWSI to correct this problem is attached as Exhibit F. Please specifically identify where this statement is in the Order in Exhibit F.
88. The Order in Exhibit F of the Petition states on page 9 that the “Respondent shall, within thirty (30) days of receipt of this ORDER and ASSESSMENT, submit a revised Corrective Action Plan (CAP) for approval to the division, showing how the system will be operated in the future to maintain compliance with the permit requirements, including any changes and repairs to equipment or operational procedures; and an expedited timeline by which such work will be completed.” Please provide a copy of the revised Corrective Action Plan that was submitted to TDEC.
89. Provide a copy of the construction contract or any other documents between TWSI and any other party concerning the construction and transfer of the Smoky Village wastewater system to TWSI.
90. Provide a copy of the TDEC permit issued to build the new drip field. In absence of the permit, provide a copy of the permit application submitted to TDEC for the new drip field.
91. Provide the number of Smokey Village customers by rate classification at September 30, 2011; December 31, 2011; March 31, 2012; June 30, 2012; September 30, 2012; December 31, 2012; March 31, 2013; June 30, 2013; September 30, 2013; December 31, 2013; March 31, 2014; June 30, 2014; and September 30, 2014.
92. Refer to the permit issued to TWSI from TDEC on December 1, 2013, and respond to the following:
 - a. The permit states that the permittee should report average daily flow for each calendar month. Please provide a copy of such reports for January 2014 through December 2014.
 - b. Provide a copy of the monthly operation report, as required by the TDEC permit, for January 2014 through December 2014.
 - c. Provide a copy of the inspection reports issued by a certified operator every fourteen days, as required by the TDEC permit, for the period January 2014 through December 2014.