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March 6, 2020

VIA ELECTRONIC FILING

20-00038

Chairman Robin L. Morrison
c/o Ectory Lawless
Tennessee Public Utilities Commission
502 Deaderick Street, 4th Floor
Nashville, TN 37243

Re: *Petition of Integrated Resource Management, Inc. for A Certificate of Convenience and Necessity.*

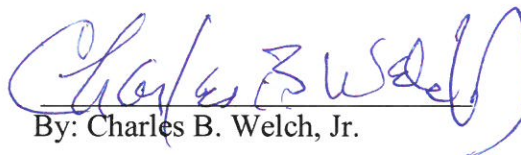
Dear Chairman Morrison:

Attached for filing, please find Integrated Resource Management, Inc.'s Petition for a Certificate of Convenience and Necessity.

As required, an original of this filing, along with four (4) hard copies, will follow. Please contact me if you have any questions concerning this filing or require additional information.

Sincerely,

FARRIS BOBANGO PLC


By: Charles B. Welch, Jr.

Cc: Jeffrey W. Cox, Sr.

**BEFORE THE TENNESSEE PUBLIC UTILITY COMMISSION
NASHVILLE, TENNESSEE**

IN RE:)	
)	
PETITION OF INTEGRATED)	DOCKET NO. <u>20-00038</u>
RESOURCE MANAGEMENT, INC.)	
FOR A CERTIFICATE OF)	
CONVENIENCE AND NECESSITY)	

**PETITION OF INTEGRATED RESOURCE MANAGEMENT, INC.,
FOR A CERTIFICATE OF CONVENIENCE AND NECESSITY**

IRM Utility, Inc. ("IRM" or "Petitioner"), by and through its counsel, petitions the Tennessee Public Utility Commission ("the Commission") pursuant to Tenn. Code. Ann. 65-4-101 and 65-4-201 and TPUC Rule 1220-1-1-.03, and respectfully request that the Commission grant it a Certificate of Public Convenience and Necessity ("CCN") and the accompanying authority to provide wastewater utility services to the Isha Enclave Subdivision ("the Development"). The Development is being developed by September Bloom, Inc., a Tennessee corporation ("the Developer").

IRM is seeking approval to provide wastewater services to occupants of the Development. The pre-filed testimony of Petitioner's President, Jeffrey W. Cox, Sr. is attached hereto in support of this Petition as **Exhibit 1** and will demonstrate that IRM has the managerial, technical, and financial ability to provide the proposed services to the Development. In addition, IRM has

attached an Appendix to this petition in an effort to specifically address each of the Minimum Filing Requirements, separately .

In further support of this Petition, the Petitioner provides the following information:

I. INTRODUCTION

1. The full names, addresses, and contact information for the Petitioner are as follows:

IRM Utility, Inc.
c/o Jeffrey W. Cox, Sr.
P.O. Box 642
3444 Saint Andrews Drive,
White Pine, Tennessee, 37890
865-674-0828
envsoilconsulting@gmail.com

2. All correspondence, notices, inquiries, questions, and other communications regarding the Petition should be directed to the persons or entities identified in the preceding paragraph, with copies to the following counsel for the Petitioner:

Charles B. Welch, Jr.
Tyler A. Cosby
Farris Bobango PLC
414 Union Street
Suite 1105
Nashville, TN 37219
615-726-1200
cwelch@farris-law.com
tcosby@farris-law.com

3. In support of this Application, the following appendix and exhibits are attached hereto:
 - a. **Exhibit 1 – Pre-filed Testimony of Petitioner’s President, Jeffrey W. Cox, Sr.**
 - b. **Exhibit 2 – CONFIDENTIAL EXHIBIT Endorsed Utility Services Agreement**
 - c. **Exhibit 3 – Draft Perpetual Easement**
 - d. **Exhibit 4 – Site Map for the Development and Area Description**
 - e. **Exhibit 5 – State Operation Draft Permit**
 - f. **Exhibit 6 –Annual Report - Portions Filed Under Seal**
 - g. **Exhibit 7 – A Five (5) Year Build Out Estimate for the Development**
 - h. **Exhibit 8 – Biographies of The Officers**
 - i. **Exhibit 9 –Letter from Van Burden County Mayor**

- j. **Exhibit 10 –Letter from Spencer City Mayor**
- k. **Exhibit 11 – Organizational Chart for IRM Utility, Inc.**
- l. **Exhibit 12 – Organizational Chart for IRM C & C**
- m. **Exhibit 13 – IRM Utility, Inc. Bylaws**
- n. **Exhibit 14 – License to Engage in Business in Tennessee**
- o. **Exhibit 15 – CONFIDENTIAL EXHIBIT Escrow Agreement**
- p. **Exhibit 16 – State Operator Certificate**
- q. **Exhibit 17 – Tariff**
- r. **Exhibit 18 – Letter of Intent from the Developer.**

II. DESCRIPTION OF THE PETITIONER AND RELEVANT ENTITIES

The Petitioner is incorporated under the laws of the State of Tennessee. Its principal address is 3444 Saint Andrews Drive, White Pine, Tennessee 37890. IRM is a public utility pursuant to the laws of the State of Tennessee, and its public utility operations are subject to the jurisdiction of the Commission. IRM received its first CCN in Docket No. 03-0467. The final order granting the first CCN was issued on March 16, 2004. The Commission has approved 11 active CCN's for IRM. IRM has a well-established track record of providing wastewater services throughout the state of Tennessee.

September Bloom Inc. is a Tennessee Corporation with its principal office is located at 245 Isha Drive, McMinnville, Tennessee 37110.

III. DESCRIPTION OF THE AGREEMENT

The Utility Services Agreement ("the Agreement") between IRM and the Developer is attached hereto as **Exhibit 2**. Pursuant to the terms of the Agreement, the Developer shall construct and install a sewage system for the Development. The Developer shall grant a perpetual easement, as approved by the Tennessee Department of Environment and Conservation, ("TDEC") to IRM for the purpose of providing wastewater services to the Development upon completion of construction and installation of the wastewater system. Pursuant to Commission Rule 1220-04-13-

.04(b), a draft of the perpetual easement is attached hereto as **Exhibit 3**. The site map for the Development with a written description of the service region demographics is attached hereto as **Exhibit 4**. Developer has applied for a state operating permit to be issued in the name of IRM by the TDEC. The Draft Permit, Draft State Operation Permit No. SOP-19016, has been issued. A copy of that permit is attached as **Exhibit 5**. The issuance of the Final Permit is subject to the filing of this Petition.

IV. IRM UTILITY, INC. POSSESSES THE TECHNICAL, MANAGERIAL AND FINANCIAL EXPERTISE NECESSARY TO PROVIDE UTILITY SERVICES

IRM possesses the requisite technical, financial and managerial capabilities to operate as a utility services provider. The capabilities are further explained in detail below and in Mr. Cox's direct testimony. IRM currently operates several wastewater systems in Tennessee including the Emory Point Subdivision, Docket #04-0101. The Emory Point Subdivision is less than 90 miles from the Development in this Docket. For each of the systems, IRM Utility, Inc. currently provides the technical, managerial, and financial resources necessary to operate those systems.

A. Technical Qualifications

IRM has provided services for onsite wastewater disposal systems since 2004. Mr. Jeffrey W. Cox, Sr. is a Licensed Professional Soil Scientist, Agronomist, Microbiologist, and Collection System Operator. Further, Mr. Cox has been involved in wastewater site reviews, wastewater treatment innovations, the rule promulgation process, environmental mitigations, animal waste management, environmental contamination mitigation, and many projects that have protected the waters of the State of Tennessee. IRM has encompassed a group of support professionals that are of the highest quality and integrity. These include, but are not limited to, engineers, surveyors, treatment system suppliers, and all the critical contributors pertaining to the successful technical

operation of a utility. IRM's technical qualifications have been reviewed by TRA/TPUC Staff in past Dockets. Further technical qualifications are addressed in **Appendix A**.

B. Financial Qualifications

IRM has the financial qualifications necessary to operate the wastewater system. IRM has attached the most recent Annual Report as **Exhibit 6**. IRM has attached an estimated build-out schedule provided by the Developer and subsequent estimated Pro forma income statements for the wastewater utility for the first three (3) years of operations as **Exhibit 7**. A chart of accounts for the wastewater utility are totaled and included in the Annual Report attached as **Exhibit 6**. Additional financial qualifications are addressed in the attached **Appendix A**. Further, under the terms of the Utility Services Agreement, the Developer is responsible for the cost associated with the construction of the system.

C. Managerial Qualifications

The biographies of the officers and key staff members are attached as **Exhibit 8**. IRM has been providing wastewater service and has been regulated by this Commission since 2004. IRM has also compiled a group of experienced managerial subcontractors. These include but are not limited to, attorneys, bookkeepers, accountants, billing software services, identity theft programs, laboratories, and all the critical contributors pertaining to the successful operation of a utility. IRM's managerial qualifications have been reviewed by TRA/TPUC Staff in past Dockets. This managerial group and structure have been created in a manner that allows IRM the ability to provide outstanding services to the consumers served. Additional managerial qualifications are addressed in **Appendix A**.

V. APPROVAL OF THE PETITION IS IN THE PUBLIC INTEREST

Allowing IRM to provide wastewater services to the Development will serve a distressed county and will enhance the rural community as a whole. Currently, Van Buren County has no plans to provide wastewater services to the Development. A letter from the Van Buren County Mayor acknowledging the same is attached hereto as **Exhibit 9**. Additionally, the City of Spencer has no plans to provide wastewater services to the Development. A letter from the City of Spencer Mayor acknowledging the same is attached hereto as **Exhibit 10**.

A five (5) year build out estimate for the Development is attached hereto as **Exhibit 7**. There will be approximately one-hundred and two (102) residential properties served. The rates, terms and conditions of services provided by IRM to its other customer will not change as a result of the new Development and granting of a CCN to Petitioner. Future changes in those rates, terms and conditions, if any, will be undertaken pursuant to the applicable notice and tariff requirements. IRM Utility Inc.'s services will meet the service standards required by the Commission.

VI. CONCLUSION

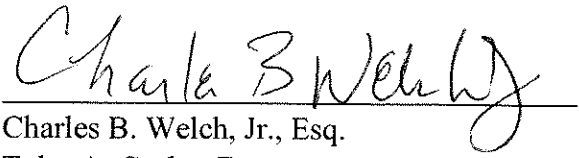
In conclusion, this application demonstrates that IRM possesses the technical, financial, and managerial resources to provide wastewater services. Therefore, the issuance of a CCN to IRM serves the public interest.

WHEREFORE, for the reasons previously stated IRM request that the Commission issue an order:

1. Granting the Petitioner, a Certificate of Convenience and Necessity, to provide waste water services;
2. Grant any and all other relief as the Commission may deem just and proper.

Dated: March 6, 2020

Respectfully Submitted,

A handwritten signature in cursive script, reading "Charles B. Welch, Jr.", positioned above a horizontal line.

Charles B. Welch, Jr., Esq.

Tyler A. Cosby, Esq.

Farris Bobango PLC

414 Union Street, Suite 1105

Nashville, TN 37219

(615) 726-1200 (telephone)

cwelch@farris-law.com

tcosby@farris-law.com

Attorneys for the Petitioner IRM Utility, Inc.

I. 1220-04-13-.17 Minimum Requirements for New and Amendments to Certificate of Convenience and Necessity.

(1) See attached application and direct testimony of Jeffrey Cox, attached hereto as **Exhibit 1**.

(2)

(a) (1) The legal corporate name and addresss of the Petitioner is shown in Section 1, paragraph 1 of the Petition.

(2) An organization chart showing each officer of the Petitioner is attached as **Exhibit 11**.

(3) IRM Utility, Inc.'s owners/shareholders are the officers, President Jeffrey W. Cox, Sr., Vice President Jeffrey W. Cox Jr., and Secretary Marian J. Cox. Jeffrey W. Cox owns 40%, Jeffrey W. Cox Jr. owns 30%, and Marian J. Cox owns 30% of IRM Utility, Inc. The address for each officer is 3444 Saint Andrews Drive White Pine, Tennessee 37890. The company's telephone number is (865) 674-0828.

(4) IRM-C&C is an affiliate of IRM Utility, Inc. The organizational chart is attached as **Exhibit 12**. A detailed listing of transactions that have occurred between the affiliated entity can be found in the Annual Report attached as **Exhibit 6**.

(5) IRM Utility, Inc.'s Bylaws are attached to the Petition as **Exhibit 13**.

(6) A copy of IRM Utility, Inc.'s license to engage in business in the state of Tennessee, as registered with the Secretary of State, is attached to the Petition as **Exhibit 14**.

(7) IRM Utility, Inc. seeks approval to provide wastewater services at the ISHA Enclave Subdivision located in Van Buren County. The draft State Operating Permit Number is No. -19016. The Latitude is 35.580631 and the Longitude is -85.584667. The permit is to support the construction of a treatment of domestic wastewater via a decentralized wastewater system. The system will include septic tanks, a collection system, and a subsurface sewage disposal system. Maps indicating the location of the wastewater system are attached as **Exhibit 4**. The maps also include the names of surrounding streets and roads. There are currently no residences or habitable structures located on the area to be served.

(8) The proposed wastewater system will be a decentralized system that will include septic tanks, a collection system, and a subsurface sewage disposal system under Section 0400-48-01. The maximum potential number of customers will be 102.

(9) The estimated date for the commencement of the construction of the system is dependent upon the approval by the Commission. The estimated date for the completion of the construction of the system is approximately two (2) to four (4) months. The wastewater system will be constructed into two (2) Phases. Pursuant to

the terms of the utility services agreement, Phase II will begin once Phase I reaches eighty (80) percent of effluent capacity with a cost true-up.

(10) The wastewater system will be built out in two (2) Phases. Both Phases will have 102 residential dwellings connected. The Approved Preliminary Plat indicates an area of future development that is reserved for a possible Phase III.

(11) The developer is September Bloom, Inc. and has requested that IRM provide wastewater service. Their principal office is located at 245 Isha Drive, McMinnville, Tennessee 37110. Amit Bubna is the authorized agent for September Bloom, Inc. Amit Bubna's email address is amit.b@septemberbloom.com, and his telephone number is 201-744-8983.

(12) The Applicant will respond completely to information requests from the Commission staff.

(b) (1) Letters from Van Buren County Mayor, Greg B. Wilson, and Spencer City Mayor, Mickey Robinson, are attached as **Exhibit 9** and **Exhibit 10**, respectfully. The letters indicate that no wastewater service to the proposed area exist and they have no plans to provide wastewater services within the next five (5) years.

(2) The development IRM proposes to serve is located in an area that does not require a municipal or county franchise.

(3) The Utilities Services Agreement and Escrow Agreement between the Developer and IRM Utilities are attached as **Exhibit 2** and **Exhibit 15**, respectfully.

(c) (1) Biographies of officers and/or key water and wastewater utility staff that demonstrate their managerial ability and relevant certifications and professional licenses are attached to the Petition as **Exhibit 8**.

(2) IRM Utilities is a certified wastewater provider only in Tennessee.

(3) Not applicable, as there are no pending mergers or acquisitions of the applicant.

(4) A copy of the applicant's business license is attached as **Exhibit 14**.

(d) (1) A copy of the Draft State Operating Permit ("SOP"), including the letter from TDEC indicating the receipt of a complete application, and the Design Development report are attached as **Exhibit 5**. The Final Permit issuance will occur following the filing of this Petition.

(2) A copy of the State Operator Certificate for the wastewater system operator of record is attached to the Petition as **Exhibit 16**. The final State Operator is identified in the TDEC draft Permit and will be accepted following the filing of this Petition.

(3) Jeffrey W. Cox Sr. is the person responsible for and knowledgeable about IRM's operations. Mr. Cox's address and telephone number are provided in the Petition and in this Appendix in Section 2(a)(3).

(4) IRM currently has no complaints or notices of violation or administrative action issued by any federal, state, or local regulatory agency.

(5) Not applicable at this time, but a certification from a design engineer will be provided upon completion of the construction.

(e) (1) Financial statements for IRM Utilities, for the most recent fiscal year are included in the Annual Report and is attached to the Petition as **Exhibit 6**.

(2) Proforma income statements showing the first three (3) years of IRM operation of the wastewater system are included in **Exhibit 7**.

(3) A proposed chart of accounts, which follows the NARUC Uniform System of Accounts for wastewater utilities are included in the Annual Report, as required in the Annual Report Forms supplied by the Commission. The most recent Annual Report is attached as **Exhibit 6**.

(4) A list of plant-in-service account numbers and names are included in the Tariff, attached as **Exhibit 17**. Estimated account balances are not maintained on individual systems but are considered as totals and are included in the Annual Report, attached as **Exhibit 6**.

(5) For the wastewater system, IRM proposes to use depreciation rates most recently approved by the Commission for IRM.

(6) The total estimated cost for the construction of the wastewater system is dependent on time and cost increases. As previously noted, the wastewater system will be constructed in two (2) Phases. The estimated cost of construction for Phase I is the escrowed amount, see **Exhibit 15**. The estimated cost of construction for Phase II will be a true-up based on Phase I cost and conditions of the economy at that time.

(7) If the Commission approves the Petition, the Developer will convey a Perpetual Easement to the Utility for the purpose of providing wastewater services to the Development upon completion of the construction and installation of the System. The Developer or the Homeowners Association ("HOA") for the Development shall retain ownership of the system.

(8) If the Commission approves the Petition, IRM proposes to adopt the tariff, including approved rates, currently in effect and on file with the Commission for IRM. That tariff is attached as **Exhibit 17**. The current Tariff on file does not reflect the Waterside on Douglas Lake Subdivision in Jefferson County, Docket No. 18-00063. Like the other Service Territories listed in the Tariff, the Waterside on Douglas Lake

territory is a Rate Class 1. Further, the tariff reflects the Ashley Meadows Territory in Blount, which IRM no longer serves.

(9) A five year build out plan is attached as hereto as **Exhibit 7**.

(10) The development IRM Utilities proposes to serve is located in an area that does not require a municipal or county bond.

(11) The applicant and the Developer have entered into an Escrow Agreement to ensure construction of the wastewater system. A copy of the Escrow Agreement is attached as **Exhibit 15**. On February 12, 2020 The Developer deposited the funds into the escrow account to ensure construction of Phase I of the system.

(12) A letter of intent and a letter of intent to finance the full construction of the wastewater system from the Developer is attached hereto as **Exhibit 18**.

(13) Information demonstrating compliance with the financial security requirements of Rule 1220-04-13-.07 is on file with the Commission. The original document from People's Bank in Clifton, Tennessee, on file with the Commission, was submitted October 31, 2019.

(f) (1) The written testimony of Jeffrey Cox is attached to the Petition as **Exhibit 1**. That testimony includes a description of the public need for the proposed wastewater system.

(2) The written testimony of Jeffrey Cox is attached to the Petition as **Exhibit 1**. That testimony includes a description of the wastewater system and the services to be provided.

(3) The written testimony of Jeffrey Cox is attached to the Petition as **Exhibit 1**. That testimony includes a statement that IRM Utilities is aware of and will abide by all applicable Tennessee statutes and Commission rules.

(4) The written testimony of Jeffrey Cox is attached to the Petition as **Exhibit 1**. That testimony describes and discusses the technical, managerial, and financial capabilities of IRM Utilities.

(5) The written testimony of Jeffrey Cox is attached to the Petition as **Exhibit 1**. That testimony contains a statement that the applicant is aware of the requirement of Rule 1220-04-13-.09(7) concerning the completion of the construction of the wastewater system within three years of TPUC's written approval of the CCN.

(6) The written testimony of Jeffrey Cox is attached to the Petition as **Exhibit 1**. That testimony includes a signed affidavit that all information submitted in the Petition and in Mr. Cox's written testimony is true and correct to the best of the witness' knowledge and belief.

BEFORE THE TENNESSEE PUBLIC UTILITIES COMMISSION

NASHVILLE, TENNESSEE

IN RE:)
)
PETITION OF INTEGRATED RESOURCE)
MANAGEMENT, INC. d/b/a IRM UTILITY,)
INC. TO AMEND ITS CERTIFICATE OF) Docket No. _____
PUBLIC CONVENIENCE AND NECESSITY)
TO SERVE AN AREA IN VAN BUREN)
COUNTY, TENNESSEE KNOWN AS)
THE ISHA ENCLAVE SUBDIVISION)

PRE-FILED DIRECT TESTIMONY OF JEFFREY W. COX, SR.

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 Van Buren County, Tennessee to a residential subdivision known as ISHA Enclave Subdivision?

A: Yes.

Q: When did IRM receive its first Certificate of Public Convenience and Necessity ("CCN") from the Tennessee Regulatory Authority ("Authority") to operate a sewer system in Tennessee?

A: Valley Mart Exxon and Cove Creek Real Estate that IRM has operated since 2003 under Docket 03-0467. The Docket was heard in October 2003. On March 16, 2004, pursuant to the Authority's final order, IRM was granted its first CCN.

Q: Can you describe the service you will be providing?

A: Yes, the service will be the same as we have petitioned for in the past. We will be operating an onsite wastewater disposal that is a standard Subsurface Sewage Disposal System. This will be a residential application similar to the Riverclub, Wild Briar, Sterling Springs, Riverstone Estates, Compass Pointe, Emory Point, among others.

EXHIBIT

tabbles

Q: How many customers will be served by the proposed system?

A: There will be approximately one-hundred and two (102) residential properties with a combination of full-time occupancy, vacation homes, and rental/commercial units.

Q: Do you operate any other system in this area?

A: Yes, IRM provides service in Roane County to the Emory Pointe Subdivision which is 100 miles from this site.

Q: Does IRM have the managerial, technical, and financial ability to provide wastewater service in the area referred to in the Petition?

A: Yes. This project does fit into IRM Utilities' growth plan and we do have the resources to manage the site. Adding to our customer base will add to IRM's financial stability.

Q: Has IRM contacted other utility service providers in the area to determine if they have potential plans to service the area?

A: Yes, the office of the Van Buren County Mayor and the City of Spencer Mayor was contacted confirming there were no potential plans to service the area with sanitary sewer.

Q: Have you submitted plans to TDEC for approval?

A: Yes, the Draft Permit has been issued and the project reference is SOP# 19016. The Permit is on Public Notice.

Q: Is all of the information in the Petition accurate to the best of your knowledge, information, and belief?

A: Yes, it is.

Q: Does IRM intend on complying with all Authority rules, statutes, and orders pertaining to the provision of wastewater services in Tennessee?

A: Yes.

Q: Does this conclude your testimony?

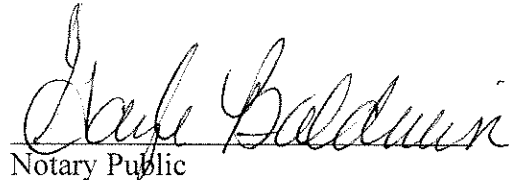
A: Yes.

STATE OF TENNESSEE)
)
COUNTY OF JEFFERSON)

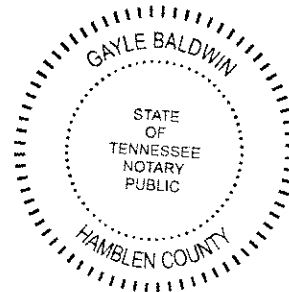
JEFFREY W. COX, SR., having been first duly sworn, makes oath that the statements contained in the foregoing Pre-Filed Direct Testimony are true to the best of his knowledge, information, and belief.


JEFFREY W. COX, SR.

SWORN TO AND SUBSCRIBED before me, on this the 27th day of September, 2019.


Notary Public

My Commission Expires: 12-07-2020



BEFORE THE TENNESSEE PUBLIC UTILITY COMMISSION
NASHVILLE, TENNESSEE

IN RE:

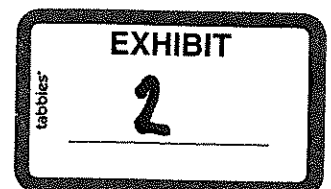
PETITION OF INTEGRATED
RESOURCE MANAGEMENT, INC.
FOR A CERTIFICATE OF
CONVENIENCE AND NECESSITY

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DOCKET NO. _____

PETITION OF INTERGRATED RESOURCE MANAGEMENT, INC.,
FOR A CERTIFICATE OF CONVENIENCE AND NECESSITY

Confidential
and
Proprietary.



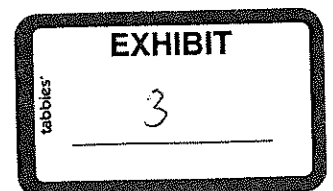
Prepared by and Return to:
Charles B. Welch, Jr.
Farris Bobango, PLC
414 Union Street – Suite 1002
Nashville, Tennessee 37219

STATE OF TENNESSEE) COUNTY OF _____) THE ACTUAL CONSIDERATION OR VALUE WHICHEVER IS GREATER, FOR THIS TRASACTION IS \$ _____. _____ Affiant SUBSCRIBED AND SWORN TO BEFORE ME, THIS THE ____ DAY OF _____, 20 _____. _____ Notary Public My Commission Expires: _____

PERPETUAL EASEMENT AND GRANT OF ACCESS AND ENTRY

I, _____, of this County of _____, State of Tennessee, record owner of real property legally described in **Exhibit A** and attached hereto and incorporated herein by this reference (the “Grantor”) in consideration of _____, the receipt and sufficiency of which is hereby acknowledged, hereby grant, sell, and convey unto Integrated Resource Management, Inc. d/b/a IRM Utility, Inc., a duly authorized Tennessee corporation located in the County of Jefferson, (the “Grantee”), a perpetual easement and right to construct, alter, maintain and operate a wastewater treatment system, as a public utility, and all necessary laterals across said property for ingress and egress, being the real property conveyed to Grantor illustrated preliminarily on this plat in **Exhibit B** and as of record in Large Map _____, Page _____, in the Register’s office for _____ County, Tennessee, together with the free right to enter and depart over and across such property, insofar as such right to enter and depart over and across such property insofar as such right to enter and depart is necessary to the proper use of any other right granted in this instrument.

[SIGNATURE ON THE FOLLOWING PAGE]



Witness my hand this ____ day of _____, 20 ____.

Company: _____

By: _____

Name: _____

Title: _____

STATE OF TENNESSEE)
)
COUNTY OF _____)

On _____, before me, the undersigned, a notary public in and for said county, personally appeared _____, personally known to me, or proven to me on the basis of satisfactory evidence, to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature on the instrument, the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

Witness my hand and seal this ____ day of _____, 20 ____.

Notary Public

My Commission Expires: _____



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

Geographic Territory

September Bloom, Inc.

**ISHA ENCLAVE SUBDIVISION
State Operating Permit**

The proposed facility is located in the western portion of Van Buren County along Highway 8 approximately 6.1 miles west of Highway 111. This facility will provide subsurface disposal of residential septic tank effluent for 102 building lots within the subdivision.

The area located within the 1 mile radius has historically been used as un-managed woodland, coal surface mining and agricultural farming. The properties located within the 1 mile radius are served by city water from the McMinnville Utility District. Groundwater use is generally for livestock and or irrigation. The site is generally situated along a ridge running southwest to northeast. Groundwater in this area generally flows towards the low areas following the local creeks and drain ways. The surface drainage at this site flows towards Little Sandy Branch to the North and Big Branch to the East.

The area within the 1 mile radius adjacent to the proposed site is sparsely populated less than 20 residential structures. The cultural development in the area is predominantly agricultural.

The proposed system will consist of residential septic tanks with filtered residential effluent being pumped to a low pressure collection system. The collection system will direct the septic tank effluent to (2) dosing systems as shown on the plans. These dosing systems will consist of cast in place concrete dosing tanks with duplex filtered pumping systems that will evenly divide the effluent to the proposed disposal fields. The disposal fields have been designed using extra high intensity soils mapping. The disposal fields will be conventional 12"x34" chambers installed as shown on the attached plans. The effluent discharged to the disposal fields will be exclusively domestic residential septic system effluent.

EXHIBIT

4

tabbles



Geographic Territory



September Bloom, Inc.

SITE LOCATION MAP ISHA ENCLAVE SUBDIVISION

VAN BUREN COUNTY, TENNESSEE

QUAD: CUTISTOWN, TN
LATITUDE: 35.5673
LONGITUDE: -85.5484

TARE, INC.

PREP. SEPTEMBER, 2018

SCALE: 1"=2000'

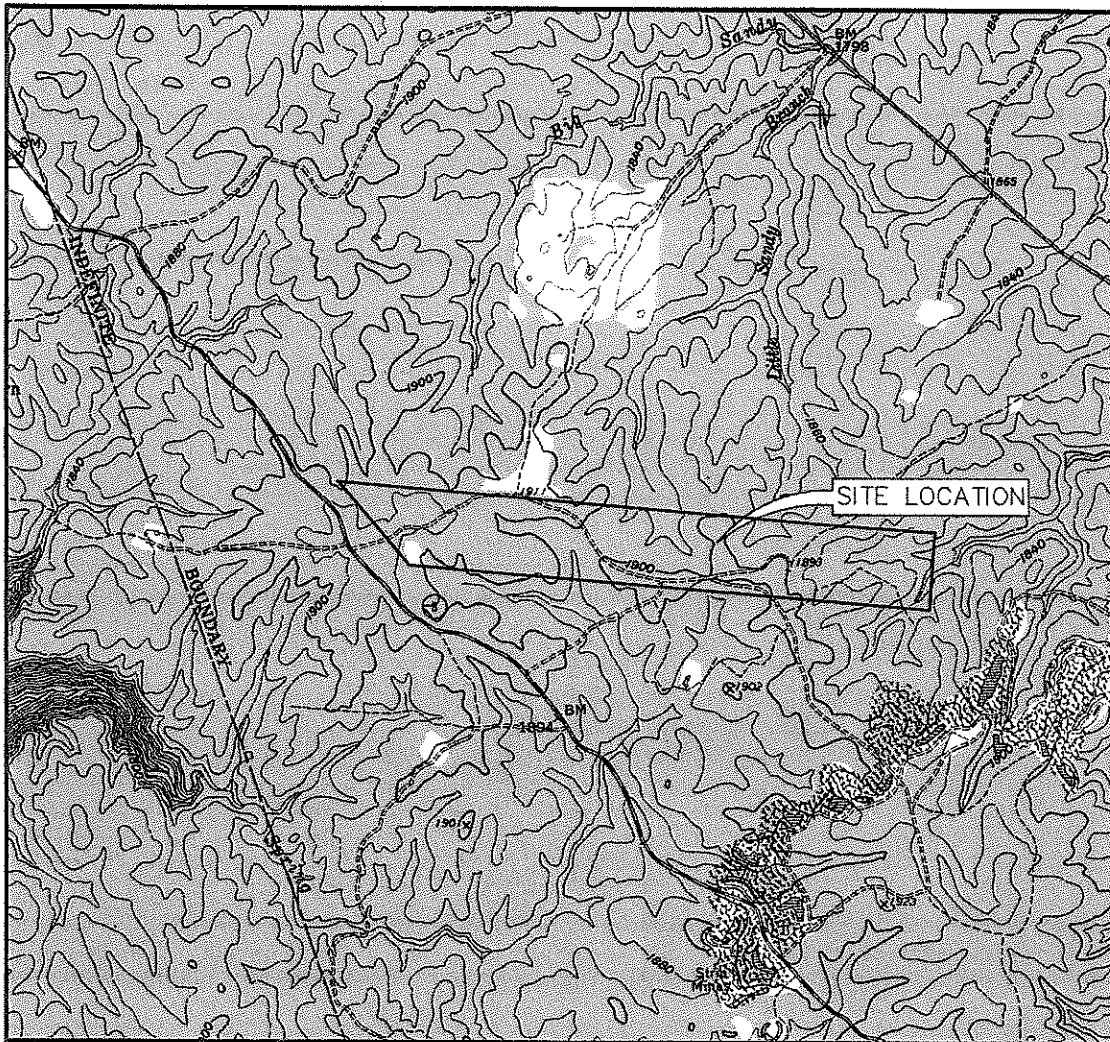
Van Buren County - Parcel: 083 001.01



Date: August 8, 2019
County: Van Buren
Owner: ISHA FOUNDATION INC
Address: HWY 8
Parcel Number: 083 001.01
Deeded Acreage: 0
Calculated Acreage: 196.77
Date of Imagery: 2014

Esri, HERE, Garmin, (c) OpenStreetMap contributors
TN Comptroller - OLG
TDOT
State of Tennessee, Comptroller of the Treasury, Office of Local Government
(OLG)

The property lines are compiled from information maintained by your local county Assessor's office but are not conclusive evidence of property ownership in any court of law.



ISHA FOUNDATION, INC.

MCMINNVILLE, TENNESSEE



SITE LOCATION MAP
ISHA ENCLAVE SUBDIVISION

VAN BUREN COUNTY, TENNESSEE

QUAD: CUTISTOWN, TN
LATITUDE: 35.5673
LONGITUDE: -85.5484

TARE, INC.

PREP. SEPTEMBER, 2018

SCALE: 1"=2000'



STATE OF TENNESSEE
DEPARTMENT OF ENVIRONMENT AND CONSERVATION
DIVISION OF WATER RESOURCES

William R. Snodgrass - Tennessee Tower
312 Rosa L. Parks Avenue, 11th Floor
Nashville, Tennessee 37243-1102

September 23, 2019

Mr. Jeffrey W. Cox, Sr., President
IRM Utility, Inc.
e-copy: envsoilconsulting@charter.net
PO Box 642
3444 Saint Andrews Dr.
White Pine, TN 37890

Subject: **Draft of State Operating Permit No. SOP-19016**
Integrated Resource Management, Inc.
ISHA Enclave Subdivision
McMinnville, Warren County, Tennessee

Dear Mr. Cox:

Enclosed please find one copy of the draft state operating permit, which the Division of Water Resources (the division) proposes to issue. The issuance of this permit is contingent upon your meeting all of the requirements of the Tennessee Water Quality Control Act and the rules and regulations of the Tennessee Water Quality, Oil and Gas Board.

If you disagree with the provisions and requirements contained in the draft permit, you have thirty (30) days from the date of this correspondence to notify the division of your objections. If your objections cannot be resolved, you may appeal the issuance of this permit. This appeal should be filed in accordance with Section 69-3-110, Tennessee Code Annotated.

If you have questions, please contact the Cookeville Environmental Field Office at 1-888-891-TDEC; or, at this office, please contact Mr. Allen Rather at (615) 532-5819 or by E-mail at Allen.Rather@tn.gov.

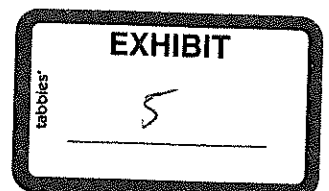
Sincerely,

A handwritten signature in black ink, appearing to read "Brad Harris".

Brad Harris, P.E.
Manager, Water-Based Systems

Enclosure

cc: Permit File
Cookeville Environmental Field Office



STATE OF TENNESSEE
DEPARTMENT OF ENVIRONMENT AND CONSERVATION
DIVISION OF WATER RESOURCES
William R. Snodgrass - Tennessee Tower
312 Rosa L. Parks Avenue, 11th Floor
Nashville, Tennessee 37243-1102

Permit No. SOP-19016

PERMIT

For the operation of Wastewater Treatment Facilities

In accordance with the provision of Tennessee Code Annotated section 69-3-108 and Regulations promulgated pursuant thereto:

PERMISSION IS HEREBY GRANTED TO

Integrated Resource Management, Inc.- ISHA Enclave Subdivision
McMinnville, Warren County, Tennessee

FOR THE OPERATION OF

septic tanks, collection system and chamber system located at latitude 35.580631 and longitude -85.584667 in Warren County, Tennessee to serve approximately 102 homes in the ISHA Enclave Subdivision. The design capacity of the system is .0306 MGD and will be dispersed on approximately 12.16 acres of suitable soils.

This permit is issued as a result of the application filed on June 21, 2019, in the office of the Tennessee Division of Water Resources. This permit is contingent on the submission and department approval of construction plans, specifications and other data in accordance with rules of the department. Updated plans and specifications must be approved before any further construction activity.

This permit shall become effective on:

This permit shall expire on:

Issuance date:

for Jennifer Dodd
Director

A. GENERAL REQUIREMENTS

The treatment system shall be monitored by the permittee as specified below:

<u>Parameter</u>	<u>Sample Type</u>	<u>Daily Maximum</u>	<u>Monthly Average</u>	<u>Measurement Frequency</u>
Flow *	Totalizer	Report		Daily
BOD ₅	Grab	Report	N/A	Semi-annually

* Report average daily flow for each calendar month.

Sampling requirements in the table above apply to effluent being discharged to the dispersal plots.

This permit allows the operation of a wastewater collection, treatment, and storage system with disposal through approved land application areas. There shall be no discharge of wastewater to any surface waters or to any location where it is likely to enter surface waters. There shall be no discharge of wastewater to any open throat sinkhole. In addition, the dispersal system shall be operated in a manner preventing the creation of a health hazard or a nuisance.

The land application component shall be operated and maintained to ensure complete hydraulic infiltration within the soil profile, transmission of the effluent away from the point of application, and full utilization of the soil profile as a portion of the treatment system.

Instances of surface saturation, ponding or pooling within the land application area as a result of system operation are prohibited. Instances of surface saturation, ponding or pooling shall be promptly investigated and noted on the Monthly Operations Report. The report shall include details regarding location(s), determined cause(s), the actions taken to eliminate the issue, and the date the corrective actions were made. Any instances of surface saturation, ponding or pooling not associated with a major precipitation event not corrected within three days of discovery shall be reported to the local Environmental Field Office at that time for investigation. Surface saturation, ponding or pooling resulting in the discharge of treated wastewater into Waters of the State or to locations where it is likely to move to Waters of the State shall be immediately reported to the local Environmental Field Office, unless the discharge is separately authorized by a NPDES permit."

The site shall be inspected by the certified operator or his/her designee, at a minimum, once per month. The inspection schedule shall at a minimum evaluate the following via onsite visits or telemetry monitoring or a combination of the two:

- the condition of the site signage,

- the operational status of the mechanical parts of the treatment system (pumps, filters, telemetry equipment, etc.)
- the condition of the land application area including the location of any ponding
- the name of the inspector
- the description of any corrective actions

B. MONITORING PROCEDURES

1. Representative Sampling

Samples and measurements taken in compliance with the monitoring requirements specified above shall be representative of the volume and nature of the monitored discharge, and shall be taken at the following location(s):

Effluent to dispersal area.

C. DEFINITIONS

“Semi-annually” means samples are to be taken every 6 months after the first full month of operation period.

“Wastewater” for the purpose of this permit means “sewage” as defined in TCA 69-3-103

D. REPORTING

1. Monitoring Results

Monitoring results shall be recorded consistent with the general requirements imposed in Part A above and submitted quarterly.

Submittals shall be postmarked no later than 15 days after the completion of the reporting period. A copy should be retained for the permittee's files. Monitoring results shall be reported in a format approved by the division. Operation reports and any communication regarding compliance with the conditions of this permit must be sent to:

Division of Water Resources
Cookeville Environmental Field Office
1221 South Willow Avenue
Cookeville, TN 38506

Sampling results may be submitted electronically to: DWRWW.Report@tn.gov.

The first operation report is due on the 15th of the month following the quarter containing the permit effective date.

Knowingly making any false statement on any report required by this permit may result in the imposition of criminal penalties as provided for in Section 69-3-115 of the Tennessee Water Quality Control Act.

4. Signatory Requirement

All reports or information submitted to the commissioner shall be signed and certified by the persons identified in Rules 0400-40-05-.05(6)(a-c).

PART II

A. GENERAL PROVISIONS

1. Duty to Reapply

The permittee is not authorized to discharge after the expiration date of this permit. In order to receive authorization to discharge beyond the expiration date, the permittee shall submit such information and forms as are required to the Director of Water Resources (the "Director") no later than 180 days prior to the expiration date.

2. Right of Entry

The permittee shall allow the Director, or authorized representatives, upon the notification of permittee and presentation of credentials:

a. To enter upon the permittee's premises where an effluent source is located or where records are required to be kept under the terms and conditions of this permit, and at reasonable times to copy these records;

b. To inspect at reasonable times any monitoring equipment or method or any collection, treatment, pollution management, or discharge facilities required under this permit; and

c. To sample at reasonable times any discharge of pollutants.

3. Availability of Reports

All reports prepared in accordance with the terms of this permit shall be available for public inspection at the offices of the Division of Water Resources.

4. Proper Operation and Maintenance

The permittee shall at all times properly operate and maintain all facilities and systems (and related appurtenances) for collection and dispersal which are installed or used by the permittee to achieve compliance with the terms and conditions of this permit.

The monitoring frequency stated in this permit shall not be construed as specifying a minimum level of operator attention to the facility. It is anticipated that visits to the treatment facility by the operator will occur at intervals frequent enough to assure proper operation and maintenance, but in no case less than one visit once a month. The permittee shall ensure that the certified operator is in charge of the facility and observes the operation of the system frequently enough to ensure its proper operation and maintenance regardless of the monitoring frequency stated in the permit

5. Property Rights

The issuance of this permit does not convey any property rights in either real or personal property, or any exclusive privileges, nor does it authorize any injury to private property or any invasion of personal rights, nor any infringement of Federal, State, or local laws or regulations.

6. Severability

The provisions of this permit are severable. If any provision of this permit due to any circumstance, is held invalid, then the application of such provision to other circumstances and to the remainder of this permit shall not be affected thereby.

7. Other Information

If the permittee becomes aware that he failed to submit any relevant facts in a permit application, or submitted incorrect information in a permit application or in any report to the Director, then he shall promptly submit such facts or information.

B. CHANGES AFFECTING THE PERMIT

1. Planned Changes

The permittee shall give notice to the Director as soon as possible of any planned physical alterations or additions to the permitted facility.

2. Permit Modification, Revocation, or Termination

a. This permit may be modified, revoked and reissued, or terminated for cause as described in Section 69-3-108 (h) of the Tennessee Water Quality Control Act as amended.

b. The permittee shall furnish to the Director, within a reasonable time, any information which the Director may request to determine whether cause exists for modifying,

revoking and reissuing, or terminating this permit, or to determine compliance with this permit. The permittee shall also furnish to the Director, upon request, copies of records required to be kept by this permit.

3. Change of Ownership

This permit may be transferred to another person by the permittee if:

- a. The permittee notifies the Director of the proposed transfer at least 30 days in advance of the proposed transfer date;
- b. The notice includes a written agreement between the existing and new permittees containing a specified date for transfer of permit responsibility, coverage, and liability between them; and
- c. The Director, within 30 days, does not notify the current permittee and the new permittee of his intent to modify, revoke or reissue, or terminate the permit and to require that a new application be filed rather than agreeing to the transfer of the permit.

4. Change of Mailing Address

The permittee shall promptly provide to the Director written notice of any change of mailing address. In the absence of such notice the original address of the permittee will be assumed to be correct.

C. NONCOMPLIANCE

1. Effect of Noncompliance

Any permit noncompliance constitutes a violation of applicable State laws and is grounds for enforcement action, permit termination, permit modification, or denial of permit reissuance.

2. Reporting of Noncompliance

a. 24-Hour Reporting

In the case of any noncompliance which could cause a threat to public drinking supplies, or any other discharge which could constitute a threat to human health or the environment, the required notice of non-compliance shall be provided to the appropriate Division environmental field office within 24 hours from the time the permittee becomes aware of the circumstances. (The environmental field office should be contacted for names and phone numbers of emergency response personnel.)

A written submission must be provided within five days of the time the permittee becomes aware of the circumstances unless this requirement is waived by the Director on a case-by-case basis. The permittee shall provide the Director with the following information:

- i. A description of the discharge and cause of noncompliance;
 - ii. The period of noncompliance, including exact dates and times or, if not corrected, the anticipated time the noncompliance is expected to continue; and
 - iii. The steps being taken to reduce, eliminate, and prevent recurrence of the non complying discharge.
- b. Scheduled Reporting

For instances of noncompliance which are not reported under subparagraph 2.a. above, the permittee shall report the noncompliance on the Quarterly Operation Report. The report shall contain all information concerning the steps taken, or planned, to reduce, eliminate, and prevent recurrence of the violation and the anticipated time the violation is expected to continue.

D. LIABILITIES

1. Civil and Criminal Liability

Nothing in this permit shall be construed to relieve the permittee from civil or criminal penalties for noncompliance. Notwithstanding this permit, the permittee shall remain liable for any damages sustained by the State of Tennessee, including but not limited to fish kills and losses of aquatic life and/or wildlife, as a result of the discharge of wastewater to any surface or subsurface waters. Additionally, notwithstanding this Permit, it shall be the responsibility of the permittee to conduct its wastewater treatment and/or discharge activities in a manner such that public or private nuisances or health hazards will not be created.

2. Liability Under State Law

Nothing in this permit shall be construed to preclude the institution of any legal action or relieve the permittee from any responsibilities, liabilities, or penalties established pursuant to any applicable State law.

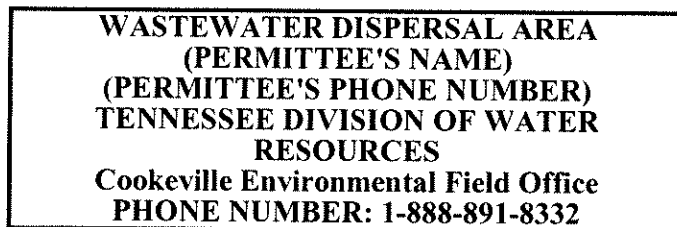
PART III OTHER REQUIREMENTS

A. CERTIFIED OPERATOR

The waste treatment facilities shall be operated under the supervision of a Biological Natural System certified wastewater treatment operator and collection system shall be operated under the supervision of a the grade I certified collection system operator in accordance with the Water Environmental Health Act of 1984.

B. PLACEMENT OF SIGNS

The permittee shall place a sign at the entrance to the land application area if fenced or all reasonable approaches to the land application area. The sign should be clearly visible to the public. The minimum sign size should be two feet by two feet (2' x 2') with one inch (1") letters. The sign should be made of durable material



No later than sixty (60) days from the effective date of the permit, the permittee shall have the above sign(s) on display in the location specified. New facilities must have the signs installed upon commencing operation.

C. ADDITION OF WASTE LOADS

The permittee may not add wasteloads to the existing treatment system without the knowledge and approval of the division.

D. SEPTIC (STEP) TANK OPERATION

The proper operation of this treatment system depends, largely, on the efficient use of the septic tank. The solids that accumulate in the tank shall be removed at a frequency that is sufficient to insure that the treatment plant will comply with the discharge requirements of this permit.

E. SEPTAGE MANAGEMENT PRACTICES

The permittee must comply with the provisions of Rule 0400-48-01-.22. If the septage is transported to another POTW for disposal, the permittee shall note the amount of septage wasted in gallons and name of the facility the hauler intends to use for disposal of the septage on the monthly operation report. Sludge or any other material removed by any treatment works must be disposed of in a manner which prevents its entrance into or pollution of any surface or subsurface waters. Additionally, the disposal of such sludge or other material must be in compliance with the Tennessee Solid Waste Disposal Act, TCA 68-31-101 et seq. and Tennessee Hazardous Waste Management Act, TCA 68-46-101 et seq.

F. OWNERSHIP OF THE TREATMENT FACILITIES

a. The permittee shall own the treatment facilities (and the land upon which they are constructed) including the land to be utilized for wastewater dispersal.

A perpetual easement (properly recorded) may be accepted in lieu of ownership. Evidence of ownership of the treatment facility land application site(s) and/or a copy of the perpetual easement(s) must be furnished to the division for approval prior to construction of the wastewater collection and dispersal system. Signed agreements stating the intent of the existing landowner to transfer ownership may be provided to support permit issuance. Evidence of such ownership or access rights must be provided to, and approved by, the Commissioner prior to commencement of operation.

Attachment 1

STATE OF TENNESSEE
DEPARTMENT OF ENVIRONMENT AND CONSERVATION
DIVISION OF WATER RESOURCES-LAND BASED SYSTEMS UNIT
William R. Snodgrass Tennessee Tower
312 Rosa L. Parks Avenue
Nashville, Tennessee 37243

MEMORANDUM

TO: Brad Harris, P.E. Land Based Systems Unit

FROM: Allen Rather, DWR- Land Based Systems Unit

DATE: 9/03/2019

SUBJECT: LCSS/SFDS (Class V Injection) Approval
IRM, Inc.- ISHA Enclave Subdivision
McMinnville, Warren County, Tennessee
UIC File WAR 0000012 SOP-19016

The Division of Water Resources has reviewed the submittal of an Application for Authorization to Operate a Class V Underground Injection Well (Large Capacity Septic System/Subsurface Fluid Disposal System) utilizing drip dispersal for the waste water at the ISHA Enclave Subdivision located at McMinnville, Warren County, Tennessee. This Division approves the application dated 6/21/2019.

If at any time the Division learns that a ground water discharge system may be in violation of The Tennessee Water Quality Control Act, the Division shall:

- a. require the injector to apply for an individual permit;
- b. order the injector to take such actions including, where required, closure of the injection well as may be necessary to prevent the violation; or
- c. take enforcement action.

All groundwater discharge activities must operate in such a manner that they do not present a hazard to groundwater.

In accordance with Underground Injection Control (UIC) Rule 0400-45-06-.14 (3) "The owner of a Class V well shall be responsible for notifying the Department of change in ownership." This notification must be made to this Division within thirty (30) days of the change in ownership.

Also note that according to Underground Injection Control (UIC) Rule 0400-45-6-.14 (8)(d) "Upon completion of the well, the owner or operator must certify to the Department that the well has been completed in accordance with the approved construction plan, and must submit any

other additional information required". The certification must be submitted to the UIC Program within thirty (30) days upon the completion/closure of the Class V well.

This Division will require a minimum of seven (7) working days advance notice before the construction on the dispersal system is to begin to allow for a witness from this Division to be present.

No trenches are to discharge directly into an open throat or crevice in the subsurface. All lines are to be installed on contour.

Our concurrence with your approach does not imply that this procedure is exempt from future changes or restrictions in the Underground Injection Control (UIC) Regulations, or any additional requirements set forth by the Division in order to protect the groundwater of Tennessee.

A copy of this authorization must be kept on site until the development has been completed and must be made available to inspection personnel.

Should you have any questions or comments please feel free to contact me at (615) 532-5819 or allen.rather@tn.gov.

c: file

RATIONALE

Integrated Resource Management, Inc.
STATE OPERATION PERMIT NO. SOP-19016
McMinnville, Warren County, Tennessee

Permit Writer: Mr. Allen Rather

FACILITY CONTACT INFORMATION:

Mr. Jeffrey Cox
President
Phone: (865) 674-0828
envsoilconsulting@charter.net
ISHA Drive
White Pine, TN 37890

Activity Description: Treatment of domestic wastewater via a decentralized waste water system to support construction of

Facility location: Latitude 35.580631 and Longitude -85.584667

Name of the nearest stream: No discharge allowed.

Treatment system: septic tanks, collection system and chamber system

Permit period: This permit will be issued for a five year period effective from the issuance date on the title page.

Terms & Conditions: BOD₅ is a standard measure of sewage strength. The 45 mg/L daily maximum limit is the required treatment standard for domestic waste water in Tennessee. Ammonia and BOD₅ reporting serve to demonstrate the treatment system is meeting minimum treatment standards. Land application, versus stream discharge, enables reduced monitoring frequency for these parameters. Narrative conditions for drip disposal and septage management are proposed in support of proper system operation to prevent runoff to streams and avoidance of nuisance conditions

Financial Security: Municipalities and Utility Districts are government entities exempt from the financial security requirement in TCA 69-3-122. (or) Privately-owned public utilities provide financial security to the Public Utility Commission to comply with TCA 69-3-122.

Annual Maintenance Fee: An annual maintenance fee for the permit will apply after permit issue and upon receipt of an invoice. The fee is currently \$350.00 for non-discharging facilities with influent flow less than 0.075 MGD.

**Items Requisite for
Operation:**

This draft permit proposes terms and conditions for planning purposes and to seek public comment on the potential water quality impacts of the proposed activity. Actual operation of the sewerage system is contingent on the following items (items may occur in any order):

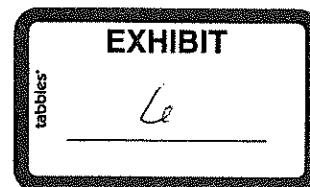
- Approval of sewerage system construction plans and specifications per TCA 69-3-108(i),
- Final construction inspection and submission of O & M manual per Rule 0400-40-02-.09,
- Issuance of a Certificate of Convenience and Necessity (CCN) by the Public Utility Commission,
- Utility ownership of sewerage system assets consistent with Rule 0400-40-16-.02(8). Sewerage system assets broadly consist of those units integral to the collection, treatment and disposal of both the solid and liquid component of sewage (i.e. septic tanks and pumps, collection lines, treatment system and drip irrigation area and related appurtenances), and
- Final issue of the permit.



Annual Report 2019

Prepared for:
The Tennessee Public Utilities Commission

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

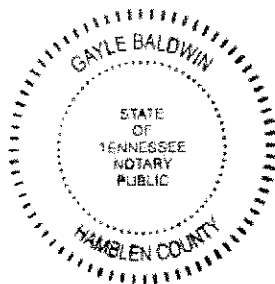


STATE OF TENNESSEE

COUNTY OF . JEFFERSON

We the undersigned Jeffrey W. Cox, Sr.
and _____
of IRM Utility

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



[Signature]
(Chief Officer)
[Signature]
(Officer in charge of accounts)

Subscribed and sworn to before me this....
day of 6-20-2019

Notary Public, Gayle Baldwin Cou

My commission will expire.....
12-07-2020

(Seal)

Assisting Preparer:
A. Ted Hotz
Vice President
Pugh CPAs
Knoxville, Tennessee

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IDENTIFICATION & OWNERSHIP

Report of: Integrated Resource Management, Inc. d/b/a IRM Utility
(REPORT THE EXACT NAME OF UTILITY)

Located at: P.O. Box 642 Year Ended: 2018
White Pine, TN 37890

Date Utility was Originally Organized:
August 7, 2003

Location of Office Where Accounts and Records are Kept:
3444 Saint Andrews Drive
Baneberry, TN 37690

Give the Name, Title, & Office Address of the Officer of the Utility to Whom Correspondence Should be Addressed Complete the following information:

<u>Jeffrey W. Cox, Sr., President</u>	<u>Telephone: 865-674-0828</u>
<u>P.O. Box 642, White Pine, TN 37890</u>	

OFFICERS & MANAGERS

NAME	TITLE	SALARY
Jeffrey W. Cox, Sr.	President	\$0
Marian J. Cox	Secretary	\$0
Jeffrey W. Cox, Jr.	Vice President	\$0

OWNERSHIP	
1	OWNER
2	OWNER
3	OWNER
4	OWNER
5	OWNER
6	OWNER
7	OWNER
8	OWNER
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97	OWNER
98	OWNER
99	OWNER
100	OWNER

Report every corporation or individual owning or holding directly or indirectly 5 percent or more of the voting securities of the reporting utility.

Name (a)	Address (b)	Percent Ownership In Utility (c)	Salary Charged Utility (d)	Meetings Attended During Year (e)
-------------	----------------	---	-------------------------------------	--

Jeffrey W Cox, Sr & Marian J Cox	Baneberry, TN	100%	\$0	Numerous
----------------------------------	---------------	------	-----	----------

Name of Respondent IRM Utility		This Report is: (1) <u>X</u> An Original (2) A Resubmission		Date of Report (Mo, Da, Yr) 6-17-19	Year of Report 12/31/2018
INCOME STATEMENT					
Account Name (a)	Ref Page (b)	Water (c)	Sewer (d)	Other (e)	Total (f)
Gross Revenue:					
Residential		-	71,038	-	71,038
Commercial		-	208,488	-	208,488
Industrial		-	-	-	-
Multi-Family		-	-	-	-
Inspection Fees		-	33,594	-	33,594
Development Income (Passthru)		-	-	749,383	749,383
Development Expense (Passthru)		-	-	(749,383)	(749,383)
		-	-	-	-
Total Gross Revenue		-	313,120	-	313,120
Operation & Maint. Expense	W3/S3	-	311,583	-	311,583
Depreciation Expense	F-5	-	-	-	-
Amortization Expense		-	-	-	-
Other Expense (Please Specify)		-	-	-	-
Other Expense (Please Specify)		-	-	-	-
Taxes Other Than Income	F-7	-	10,805	-	10,805
Income Taxes	F-7	-	-	-	-
Total Operating Expenses		-	322,388	-	322,388
Net Operating Income		-	(9,268)	-	(9,268)
Other Income:					
Nonutility Income		-	120	-	120
Other (Please Specify)		-	-	-	-
Other (Please Specify)		-	-	-	-
Other (Please Specify)		-	-	-	-
Other (Please Specify)		-	-	-	-
Total Other Income		-	120	-	120
Other Deductions:					
Misc. Nonutility Expenses		-	-	-	-
Interest Expense		-	1,488	-	1,488
Other (Please Specify)		-	-	-	-
Other (Please Specify)		-	-	-	-
Other (Please Specify)		-	-	-	-
Total Other Deductions		-	1,488	-	1,488
Net Income		-	(10,636)	-	(10,636)

Name of Respondent		This Report is:	Date of Report	Year of Report
IRM Utility		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 6-17-19	12/31/2018
COMPARATIVE BALANCE SHEET				
Account Name (a)	Ref Page (b)	Current Year (c)	Previous Year (d)	
ASSETS				
Utility Plant in Service (101-105)	F5/W1/S1	1,115,340	1,115,340	
Accum. Depreciation and Amortization (108)	F5/W2/S2	380,114	345,476	
Net Utility Plant		735,226	769,864	
Cash		422	731	
Customer Accounts Receivable (141)		0	0	
Special Deposits (132)		6,740	12,447	
Other Receivables		25,278	29,898	
Restricted Cash - Douglas Land Development		466,652	0	
Other Assets (Please Specify)		0	0	
Total Assets		1,234,318	812,940	
LIABILITIES AND CAPITAL				
Common Stock Issued (201)	F-6	1,000	1,000	
Preferred Stock Issued (204)	F-6	0	0	
Other Paid-In Capital (211)		94,340	94,340	
Retained Earnings (215)	F-6	31,440	42,076	
Capital (Proprietary & Partnership-218)	F-6	0	0	
Total Capital		126,780	137,416	
Long-Term Debt (224)	F-6	0	0	
Accounts Payable (231)		0	0	
Notes Payable (232)		0	0	
Customer Deposits (235)		0	0	
Accrued Taxes (236)		0	0	
Developer Reserve Account - Douglas Land Development		466,652	0	
Other Liabilities (Please Specify)		0	0	
Other Liabilities (Please Specify)		0	0	
Other Liabilities (Please Specify)		0	0	
Other Liabilities (Please Specify)		0	0	
Advances for Construction		0	0	
Contributions In Aid Of Const.-Net (271-2)	F-8	640,886	675,524	
Total Liabilities		1,107,538	675,524	
Total Liabilities & Capital		1,234,318	812,940	

Name of Respondent IRM Utility	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 6-17-19	Year of Report 12/31/2018	
NET UTILITY PLANT				
Plant Accounts (101-107) Inclusive (a)	Water (c)	Sewer (d)	Other (e)	
			Total (f)	
Utility Plant in Service (101)	0	1,115,340	0	1,115,340
Construction Work in Progress (105)	0	0	0	0
Other (Please Specify)	0	0	0	0
Other (Please Specify)	0	0	0	0
Other (Please Specify)	0	0	0	0
Other (Please Specify)	0	0	0	0
Other (Please Specify)	0	0	0	0
Other (Please Specify)	0	0	0	0
Total Utility Plant	0	1,115,340	0	1,115,340
ACCUMULATED DEPRECIATION AND AMORTIZATION OF UTILITY PLANT				
Account 108 (a)	Water (c)	Sewer (d)	Other (e)	Total (f)
Balance First of Year	0	345,476	0	345,476
Credits During Year:				
Accruals charged to Depreciation Account	0	34,638	0	34,638
Salvage	0	0	0	0
Other Credits (Please Specify):	0	0	0	0
Other Credits (Please Specify):	0	0	0	0
Other Credits (Please Specify):	0	0	0	0
Other Credits (Please Specify):	0	0	0	0
Total Credits	0	34,638	0	34,638
Debits During Year:				
Book/Historical Cost of Plant Retired	0	0	0	0
Cost of Removal	0	0	0	0
Other Debits (Please Specify):	0	0	0	0
Other Debits (Please Specify):	0	0	0	0
Other Debits (Please Specify):	0	0	0	0
Other Debits (Please Specify):	0	0	0	0
Total Debits	0	0	0	0
Balance End of Year	0	380,114	0	380,114

Name of Respondent IRM Utility		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 6-17-19	Year of Report 12/31/2018
CAPITAL STOCK (201 - 204)				
(a)		Common Stock (b)	Preferred Stock (c)	
Par or stated value per share		1	N/A	
Shares Authorized		2,000	N/A	
Shares issued and outstanding		1,000	N/A	
Total par value of stock issued		1,000	N/A	
Dividends declared per share for year		0	N/A	
RETAINED EARNINGS (215)				
(a)		Appropriated (b)	Unappropriated (c)	
Balance first of year		-	42,076	
Changes during year NET INCOME/(NET LOSS)		-	(10,636)	
Changes during year (Please Specify)		-	-	
Changes during year (Please Specify)		-	-	
Changes during year (Please Specify)		-	-	
Changes during year (Please Specify)		-	-	
Changes during year (Please Specify)		-	-	
Balance end of year		0	31,440	
PROPRIETARY CAPITAL (218)				
(a) NONE		Proprietor (b)	Partner (c)	
Balance first of year		-	-	
Changes during year (Please Specify)		-	-	
Changes during year (Please Specify)		-	-	
Changes during year (Please Specify)		-	-	
Changes during year (Please Specify)		-	-	
Changes during year (Please Specify)		-	-	
Changes during year (Please Specify)		-	-	
Balance end of year		0	0	
LONG-TERM DEBT (224)				
Obligation including Issue & Maturity Dates (a)		Interest Rate (b)	Year End Balance (c)	
NONE				
Debt #1		0.00%	-	
Debt #2		0.00%	-	
Debt #3		0.00%	-	
Debt #4		0.00%	-	
Debt #5		0.00%	-	
Debt #6		0.00%	-	
Debt #7		0.00%	-	
Debt #8		0.00%	-	
Debt #9		0.00%	-	
Debt #10		0.00%	-	
Debt #11		0.00%	-	
Debt #12		0.00%	-	
Total Long-Term Debt			0	

Name of Respondent IRM Utility		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 6-17-19	Year of Report 12/31/2018
TAXES ACCRUED (236)					
Description (a)	Water (b)	Sewer (c)	Other (d)	Total (e)	
Balance First of year	-	-	-	0	
Accruals Charged:					
Federal Income Tax	-	-	-	0	
Local Property tax	-	8,773	-	8,773	
State ad valorem tax	-	-	-	0	
TN State Sales Tax	-	-	-	0	
Regulatory Assessment Fee	-	-	-	0	
Payroll Tax	-	-	-	0	
TN Franchise & Excise tax	-	2,032	-	2,032	
Other Taxes (Please Specify)	-	-	-	0	
Total Taxes Accrued	0	10,805	0	10,805	
Taxes Paid					
Federal Income Tax	-	-	-	0	
Local Property tax	-	8,773	-	8,773	
State ad valorem tax	-	-	-	0	
TN State Sales Tax	-	-	-	0	
Regulatory assessment fee	-	-	-	0	
Payroll Tax	-	-	-	0	
TN Franchise & Excise tax	-	2,032	-	2,032	
Other Taxes (Please Specify)	-	-	-	0	
Total Taxes Paid	0	10,805	0	10,805	
Balance End of Year	0	0	0	0	
PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES					
Report all info concerning rate, management, construction, advertising, labor relations, or other professional services rendered to the Utility for which total payments during the year to any Corp, Pmshp, indiv, or organization of any kind, amounted to \$500 or more.					
Name of Recipient	Amount	Description of Service			
Farris Bobango P.L.C.	21,000	Legal services			
WTIN Consulting	6,500	Regulatory and accounting services			
K & S Bookkeeping and Tax	2,625	Bookkeeping & payroll services			
Pugh & Company, PC	4,055	Tax, accounting & regulatory reporting services			
IRM C&C Company (Routine Maint.)	47,879	Routine maintenance of plants and materials			
IRM C&C Co. (Non-routine Maint.)	51,880	Non-routine maintenance and materials			
IRM C&C Co. (Management Services)	40,040	Billing and office services			
IRM C&C Co. (Regulatory)	55,770	Regulatory			

Name of Respondent IRM Utility	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 6-17-19	Year of Report 12/31/2018
CONTRIBUTIONS IN AID OF CONSTRUCTION (271)			
Description (a)	Water (b)	Sewer (c)	Total (d)
Balance First of Year	-	1,021,000	1,021,000
Add Credits During Year	-	-	-
Less Charges During Year	-	-	-
Balance End of Year	0	1,021,000	1,021,000
Less Accumulated Amortization	-	380,114	380,114
Net Contributions in Aid of Construction	0	640,886	640,886
ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION DURING YEAR (CREDITS)			
Report below all developers or contractors agreements from which cash or property was received during the year (a)	Indicate "Cash" or "Property" (b)	Water (c)	Sewer (d)
Contractor or Developer #1		-	-
Contractor or Developer #2		-	-
Contractor or Developer #3		-	-
Contractor or Developer #4		-	-
Contractor or Developer #5		-	-
Contractor or Developer #6		-	-
Contractor or Developer #7		-	-
Contractor or Developer #8		-	-
Contractor or Developer #9		-	-
Contractor or Developer #10		-	-
Contractor or Developer #11		-	-
Contractor or Developer #12		-	-
Contractor or Developer #13		-	-
Contractor or Developer #14		-	-
Contractor or Developer #15		-	-
Contractor or Developer #16		-	-
Contractor or Developer #17		-	-
Contractor or Developer #18		-	-
Contractor or Developer #19		-	-
Contractor or Developer #20		-	-
Contractor or Developer #21		-	-
Contractor or Developer #22		-	-
Contractor or Developer #23		-	-
Contractor or Developer #24		-	-
Contractor or Developer #25		-	-
Contractor or Developer #26		-	-
Contractor or Developer #27		-	-
Contractor or Developer #28		-	-
Contractor or Developer #29		-	-
Contractor or Developer #30		-	-
Total Credits During Year		0	0

Name of Respondent		This Report is:		Date of Report	Year of Report
IRM Utility		(1) <u>X</u> An Original (2) A Resubmission		(Mo, Da, Yr) 6-17-19	6-17-19
SEWER UTILITY PLANT ACCOUNTS					
Acct No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
351	Organization	77,343	-	-	77,343
352	Franchises	-	-	-	-
353	Land & Land Rights	89,403	-	-	89,403
354	Structures & Improvements	-	-	-	-
360	Collection Sewers - Force	-	-	-	-
361	Collection Sewers - Gravity	-	-	-	-
362	Special Collecting Structures	-	-	-	-
363	Services to Customers	45,000	-	-	45,000
364	Flow Measuring Devices	3,666	-	-	3,666
365	Flow Measuring Installations	-	-	-	-
370	Receiving Wells	-	-	-	-
371	Pumping Equipment	-	-	-	-
380	Treatment & Disposal Equipment	890,000	-	-	890,000
381	Plant Sewers	-	-	-	-
382	Outfall Sewer Lines	-	-	-	-
389	Other Plant & Miscellaneous Equipment	9,928	-	-	9,928
390	Office Furniture & Equipment	-	-	-	-
391	Transportation Equipment	-	-	-	-
392	Stores Equipment	-	-	-	-
393	Tools, Shop & Garage Equipment	-	-	-	-
394	Laboratory Equipment	-	-	-	-
395	Power Operated Equipment	-	-	-	-
396	Communication Equipment	-	-	-	-
397	Miscellaneous Equipment	-	-	-	-
398	Other Tangible Plant	-	-	-	-
	Total Sewer Plant	1,115,340	-	-	1,115,340

Name of Respondent IRM Utility				This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 6-17-19		Year of Report 12/31/2018	
ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - SEWER									
Account Number (a)	Account (b)	Average Service Life in Years (c)	Average Salvage Value in Percent (d)	Depreciation Rate Applied ^a (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accumulated Depreciation Balance End of Year (i)	
354	Structures & Improvements	-	0.00%	0.00%	-	-	-	-	
360	Collection Sewers - Force	-	0.00%	0.00%	-	-	-	-	
361	Collection Sewers - Gravity	-	0.00%	0.00%	-	-	-	-	
362	Special Collecting Structures	-	0.00%	0.00%	-	-	-	-	
363	Services to Customers	26	3.85%	0.00%	19,058	-	1,733	20,791	
364	Flow Measuring Devices	10	10.00%	0.00%	4,032	-	(366)	3,666	
365	Flow Measuring Installations	-	0.00%	0.00%	-	-	-	-	
370	Receiving Wells	-	0.00%	0.00%	-	-	-	-	
371	Pumping Equipment	-	0.00%	0.00%	-	-	-	-	
380	Treatment & Disposal Equipment	26	3.85%	0.00%	311,464	-	34,265	345,729	
381	Plant Sewers	-	0.00%	0.00%	-	-	-	-	
382	Outfall Sewer Lines	-	0.00%	0.00%	-	-	-	-	
389	Other Plant & Miscellaneous Equipment	10	10.00%	0.00%	10,922	-	(994)	9,928	
390	Office Furniture & Equipment	-	0.00%	0.00%	-	-	-	-	
391	Transportation Equipment	-	0.00%	0.00%	-	-	-	-	
392	Stores Equipment	-	0.00%	0.00%	-	-	-	-	
393	Tools, Shop & Garage Equipment	-	0.00%	0.00%	-	-	-	-	
394	Laboratory Equipment	-	0.00%	0.00%	-	-	-	-	
395	Power Operated Equipment	-	0.00%	0.00%	-	-	-	-	
396	Communication Equipment	-	0.00%	0.00%	-	-	-	-	
397	Miscellaneous Equipment	-	0.00%	0.00%	-	-	-	-	
398	Other Tangible Plant	-	0.00%	0.00%	-	-	-	-	
Totals					345,476	0	34,638	380,114	
*State basis used for percentages used in schedule.									

Name of Respondent		This Report is:	Date of Report	Year of Report
IRM Utility		(1) <u>X</u> An Original	(Mo, Da, Yr)	
		(2) A Resubmission	6-17-19	12/31/2018
SEWER OPERATION & MAINTENANCE EXPENSE				N/A
Acct No.	Description (a)	Amount (b)		
701	Salaries & Wages - Employees	-		
703	Salaries & Wages - Officers, Directors & Stockholders	-		
704	Employee Pensions & Benefits	-		
710	Purchased Sewage Treatment	2,000		
711	Sludge Removal Expense	-		
715	Purchased Power	8,134		
716	Fuel for Power Production	-		
718	Chemicals	-		
720	Materials & Supplies	7,151		
730	Contractual Services	217,658		
740	Rents	3,951		
750	Transportation Expense	1,093		
755	Insurance Expense	187		
765	Regulatory Commission Expense	55,770		
770	Bad Debt Expense	-		
775	Miscellaneous Expenses	15,639		
Total Sewer Operation & Maintenance Expense		311,583		

SEWER CUSTOMERS				
Description (a)	Customers First of Year (b)	Additions (c)	Disconnections (d)	Customers End of Year (e)
Metered Customers:				
5/8 Inch	-	-	-	-
3/4 Inch	-	-	-	-
1.0 Inch	-	-	-	-
1.5 Inch	-	-	-	-
2.0 Inch	-	-	-	-
2.5 Inch	-	-	-	-
3.0 Inch	-	-	-	-
4.0 Inch	-	-	-	-
6.0 Inch	-	-	-	-
8.0 Inch	-	-	-	-
Other (Please Specify)	-	-	-	-
Other (Please Specify)	-	-	-	-
Other (Please Specify)	-	-	-	-
Unmetered Customers	148	1	-	149
Total Customers	148	1	0	149

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Name of Respondent IRM Utility	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 6-17-19	Year of Report 12/31/2018	
PUMPING EQUIPMENT				
Description*** (a)	Lift Station #1 (b)	Lift Station #2 (c)	Lift Station #3 (d)	Lift Station #4 (e)
Make, Model, or Type of Pump	Sta-Rite			
Year Installed	Service Connect			
Rated Capacity (GPM)	20 GPM			
Size (HP)	1/2 HP			
Power (Electric/Mechanical)	Electric			
Make, Model or Type of Motor	Sta-Rite			
SERVICE CONNECTIONS				
Description*** (a)	Service Connection #1 (b)	Service Connection #2 (c)	Service Connection #3 (d)	Service Connection #4 (e)
Size (Inches)	1-2"	1-2"		
Type (PVC, VCP, etc)	PVC Sch 40	PVC Sch 40		
Average Length (Feet)	Commercial	Residential (75)		
Connections-Beginning of Year	82	66	-	-
Connections-Added during Year	2	-	-	-
Connection-Retired during Year	-	1	-	-
Connections-End of Year	84	65	0	0
Number of Inactive Connections	-	-	-	-
COLLECTING MAINS, FORCE MAINS, & MANHOLES				
Description (a)	Collecting Mains (b)	Force Mains (c)	Manholes (d)	
Size (Inches)	2-4"	None	None	
Type	PVC Sch 40			
Length/Number-Beginning of Year	14,700	-	-	
Length/Number-Added During Year	-	-	-	
Length/Number-Retired During Year	-	-	-	
Length/Number-End of Year	14700	0	0	

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

Name of Respondent IRM Utility	This Report is: (1) <u>X</u> An Original (2) A Resubmission		Date of Report (Mo, Da, Yr) 6-17-19	Year of Report 12/31/2018
TREATMENT PLANT				
Description*** (a)	Treatment Facility #1 (b)	Treatment Facility #2 (c)	Treatment Facility #3 (d)	Treatment Facility #4 (e)
Manufacturer				
Type				
Steel or Concrete				
Total Capacity				
Average Daily Flow				
Effluent Disposal				
Total Gallons of Sewage Treated				
MASTER LIFT STATION PUMPS				
Description*** (a)	Master Pump #1 (b)	Master Pump #2 (c)	Master Pump #3 (d)	Master Pump #4 (e)
Manufacturer	Quanics			
Capacity (GPM)	10 to 50			
Size (HP)	One-half			
Power (Electric/Mechanical)	120 V			
Make, Model, or Type of Motor	PTE 10 or 20			
OTHER SEWER SYSTEM INFORMATION				
Present Number of Equivalent Residential Customer's * being served				65
Maximum Number of Equivalent Residential Customer's * that the system can efficiently serve				288
Estimated Annual Increase in Equivalent Residential Customers *				10
* Equivalent Residential Customers = (Total Gallons Treated / 365 Days) / 275 Gallons Per Day. Total Gallons Treated includes both sewage treated and purchased sewage treatment.				
State any plans and estimated completion dates for any enlargements of this system: N/A				
If the present systems do not meet environmental requirements, please submit the following: A. An evaluation of the present plant or plants in regard to meeting the requirements. B. Plans for funding and construction of the required upgrading. C. The date construction will begin.				
What is the percent of the certificated area that have service connections installed? All (100%) of the certificated area of IRM has service connections in place.				

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

Name of Respondent IRM Utility	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 6-17-19	Year of Report 12/31/2018
SUPPLEMENTAL FINANCIAL DATA TO THE ANNUAL REPORT			
Rate Base			
Additions:			
Plant In Service		1,115,340	
Construction Work in Progress			
Property Held For Future Use			
Materials & Supplies			
Working Capital Allowance			
Other Additions - Common Plant Alloc from Parent Company			
Other Additions (Please Specify)			
Total Additions to Rate Base		1,115,340	
Deductions:			
Accumulated Depreciation		380,114	
Accumulated Deferred Income Taxes			
Pre 1971 Unamortized Investment Tax Credit			
Customer Deposits			
Contributions in Aid of Construction		640,886	
Other Deductions (Please Specify)			
Other Deductions (Please Specify)			
Total Deductions to Rate Base		1,021,000	
Rate Base		94,340	
Adjusted Net Operating Income			
Operating Revenues:			
Residential		71,038	
Commercial		208,488	
Industrial			
Public Authorities			
Multiple Family			
Fire Protection			
All Other		33,594	
Total Operating Revenues		313,120	
Operating Expenses:			
Operation		311,583	
Depreciation			
Amortization			
Taxes Other Than Income Taxes		10,805	
Income Taxes			
Total Operating Expense		322,388	
Net Operating Income		(9,268)	
Other (Please Specify)			
Other (Please Specify)			
Adjusted Net Operating Income		(9,268)	
Rate of Return (Line 49 / Line 25)		-9.82%	
All amounts should be calculated in a manner consistent with the last Rate Order issued by the Commission for this Company.			

IRM Utility

Activity Report for Escrow Account

For the Twelve Months Ended December 31, 2018

SU-2

Month	Escrow Required Per Books (Account 235.10)			
	Beginning Balance	Accrued Into Escrow	Removed From Escrow	Ending Balance
January	\$0.00	\$3,811.38		\$3,811.38
February	3,811.38	3,071.36		6,882.74
March	6,882.74	3,539.85		10,422.59
April	10,422.59	3,097.36		13,519.95
May	13,519.95	3,461.22		16,981.17
June	16,981.17	3,510.56		20,491.73
July	20,491.73	3,002.69		23,494.42
August	23,494.42	3,304.68		26,799.10
September	26,799.10	3,619.45		30,418.55
October	30,418.55	3,432.75		33,851.30
November	33,851.30	3,389.87		37,241.17
December	37,241.17	3,144.39	40,385.56	0.00
Total		\$40,385.56	\$40,385.56	

Escrow Provided Per Bank (Account 132.01)			
Beginning Balance	Deposited Into Escrow	Removed From Escrow	Ending Balance
\$12,079.38	3,500.03	11,003.00	\$4,576.41
4,576.41	1,000.01	4,505.00	1,071.42
1,071.42	0.00	750.00	321.42
321.42	2,200.00	755.00	1,766.42
1,766.42	0.01	1,500.00	266.43
266.43	3,500.01	5.00	3,761.44
3,761.44	4,000.00	3,200.00	4,561.46
4,561.44	8,000.02	7,000.00	5,561.50
5,561.46	8,500.04	6,000.00	8,061.50
8,061.50	3,000.02	6,250.00	4,811.52
4,811.52	6,000.04	3,500.00	7,311.56
7,311.56	6,000.03	7,000.00	6,311.59
	\$45,700.21	\$51,468.00	

Total Balance at End of Fiscal Year:

Escrow Assets	6,311.59
Escrow Liability	0.00
Net Escrow Assets (Shortfall)	6,311.59

NOTES:

See attached bank statements for "Escrow Provided Per Bank" support.

Non-routine maintenance is initially charged to account 775.19 during the year when these expenses are incurred.

At the end of the year, the balance in the non-routine maintenance account is cleared to the escrow liability (Account 235.10).

The total non-routine maintenance cost was \$51,879.96 which exceeded the escrow accruals of \$40,385.56.

Accordingly, the escrow account was reduced to \$0 since non-routine maintenance costs exceeded the required accrual deposits.

See Schedule SU-3 for the detail of Non-Routine Maintenance Expense during the year.

Integrated Resource Management
Transaction Summary
January - December 2018

SU-3

Date	Invoice #	Memo/Description	Amount
401 Operating Expenses			
775 Miscellaneous Expense			
775.16 Maintenance Expense - Routine			
various		IRM C&C Company (see invoice list below)	195,568.53
5/24/2018		Jim Hopper	100.00
7/19/2018		Campus Cargo	79.02
various		Other miscellaneous charges	204.75
GL Balance at 12-31-18 (prior to reclassifications)			<u>195,952.30</u>

Classification summary of IRM C&C Company expenses per 2018 invoices:

Management fees	40,040.00
Regulatory costs	55,770.00
Non-routine maintenance	51,879.96
Routine maintenance	47,878.57
Subtotal	<u>195,568.53</u>
Add other routine maintenance costs (non-IRM C&C Company) (see above)	383.77
Total	<u>195,952.30</u>

Invoice Details from IRM C&C Company:

Management Fees (including office management & billing services):

1/1/2018	18001	IRM C&C Company	3,080.00
1/1/2018	18048	IRM C&C Company	3,080.00
2/1/2018	18020	IRM C&C Company	3,080.00
3/1/2018	18049	IRM C&C Company	3,080.00
4/1/2018	18050	IRM C&C Company	3,080.00
5/1/2018	18051	IRM C&C Company	3,080.00
6/1/2018	18083	IRM C&C Company	3,080.00
7/1/2018	18084	IRM C&C Company	3,080.00
8/1/2018	18085	IRM C&C Company	3,080.00
9/1/2018	18120	IRM C&C Company	3,080.00
10/1/2018	18121	IRM C&C Company	3,080.00
11/1/2018	18122	IRM C&C Company	3,080.00
12/1/2018	19031	IRM C&C Company	3,080.00
Total Management, Billing & Office Costs per F-7			<u>40,040.00</u>

Regulatory Costs:

1/1/2018	18001	IRM C&C Company	4,290.00
1/1/2018	18048	IRM C&C Company	4,290.00
2/1/2018	18020	IRM C&C Company	4,290.00
3/1/2018	18049	IRM C&C Company	4,290.00
4/1/2018	18050	IRM C&C Company	4,290.00
5/1/2018	18051	IRM C&C Company	4,290.00
6/1/2018	18083	IRM C&C Company	4,290.00
7/1/2018	18084	IRM C&C Company	4,290.00
8/1/2018	18085	IRM C&C Company	4,290.00
9/1/2018	18120	IRM C&C Company	4,290.00
10/1/2018	18121	IRM C&C Company	4,290.00
11/1/2018	18122	IRM C&C Company	4,290.00
12/1/2018	19031	IRM C&C Company	4,290.00

Total Regulatory Costs per F-7 55,770.00

		Non-Routine Maintenance:	
3/31/2018	18032	IRM C&C Company	16,977.65
6/30/2018	18124	IRM C&C Company	15,708.68
9/30/2018	18132	IRM C&C Company	11,005.09
12/31/2018	18134	IRM C&C Company	<u>8,188.54</u>
		Total Non-Routine Maintenance per F-7	<u><u>51,879.96</u></u>

		Routine Maintenance:	
1/5/2018	18021	IRM C&C Company	949.97
3/31/2018	18033	IRM C&C Company	15,030.64
6/30/2018	18125	IRM C&C Company	10,077.08
9/30/2018	18133	IRM C&C Company	8,650.09
12/31/2018	18135	IRM C&C Company	<u>13,170.79</u>
		Total Routine Maintenance per F-7	<u><u>47,878.57</u></u>

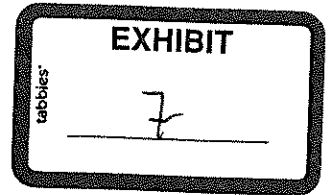
IRM Utility, Inc. - ISHA Enclave Subdivision - Van Buren County

Lots Developed		Estimated 5 Year Build-out : 6+ Year Sell-out									
Phase I	Phase II	2020-4 Months	2021	2022	2023	2024	2025				
64	38	64	102	102	102	102	102	102	102	102	102

Estimated Residential Homes Built Yearly	8	15	25	25	25	25	25	4			
Total Residential Customers (Estimated Lots Sold)	64	102	102	102	102	102	102	102	102	102	102
Total Residential Customers (Estimated Homes Sold)	8	23	48	73	98	102	102	102	102	102	102
Total Sewer Access Customers	56	79	54	29	4	0	0	0	0	0	0
Revenues Residential Customers \$58.11/Month	1,859.52	16,038.36	33,471.36	50,904.36	68,337.36	71,126.64	71,126.64	71,126.64	71,126.64	71,126.64	71,126.64
Revenues From Sewer Access Fees \$80.00 Bi-Annually	1,120.00	12,640.00	8,640.00	4,640.00	640.00	-	-	-	-	-	-
Escrow Reserves	324.16	2,795.88	5,834.88	8,873.88	11,912.88	12,399.12	12,399.12	12,399.12	12,399.12	12,399.12	12,399.12
Total Annual Revenues (Line 1 + Line 2)	2,979.52	28,678.36	42,111.36	55,544.36	68,977.36	71,126.64	71,126.64	71,126.64	71,126.64	71,126.64	71,126.64
4 Months											
* Historical Total Cost/Expenses (Based on Rate Case Goal 6%)	4,500.00	26,957.66	39,584.68	52,211.70	64,838.72	66,859.04	66,859.04	66,859.04	66,859.04	66,859.04	66,859.04
Annual Net of 0-6% (Line 4 - Line 5)	(1,520.48)	1,720.70	2,526.68	3,332.66	4,138.64	4,267.60	4,267.60	4,267.60	4,267.60	4,267.60	4,267.60
% Goal - Based on Rate Case - Docket 15-00130	-51.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0

Total Theoretical Sewage Flows Per Year at 3 Bedrooms/Home	876,000	2,518,500	5,256,000	7,993,500	10,731,000	11,169,000	11,169,000	11,169,000	11,169,000	11,169,000	11,169,000
Total Theoretical Sewage Flows Per Day	2,400	6,900	14,400	21,900	29,400	30,600	30,600	30,600	30,600	30,600	30,600
% of Capacity (30,600)	7.8	22.5	47.1	71.6	96.1	100.0	100.0	100.0	100.0	100.0	100.0
Cost Per Gallon Treated	0.005	0.011	0.008	0.007	0.006	0.006	0.006	0.006	0.006	0.006	0.006

Aggressive build-out and sales predicted by September Bloom, Inc:
Considering an International Market based on the nature of the
activity and business plans.



Jeffrey William Cox, Sr.
3444 Saint Andrews Drive
Baneberry, Tennessee

Degree: BS Microbiology Emphasis on Soil and Water
The Ohio State University
1975-1979

Continuing Education:

Walters State Community College, Courses in:

Environmental Sanitation & Control; Health practices in the community; the role of the Public Health Division and its relation to environmental health; a study of available resources to assist health agencies of the community.

Environmental Health Practices; A continuation of the previous course with emphasis on the foods area, services of water supply, local and regional housing and disposal systems.

U.S. Department of Health and Human Services, Center for Disease Control:
Community Hygiene Correspondence Course

Waste Management Programs for Farmers:

Dates; 1979 to Present

Duties; Sampled and monitored soils, monitored nutrients and nitrogen in soils, monitored nutrients in dairy wastewater, and prepared on-site waste management programs for high concentrated dry stack and lagoon waste programs. These programs were managed with successful growth of crops with reduced commercial fertilizers. Nitrogen and nutrients were monitored for environmental impacts.

Jefferson City WWTP NPDES #TN0021199

Dates; 1981 to 2005

Monitoring of soils for sewage sludge program for regulatory compliance for the Tennessee Department of Health and Environment.

US, EPA 40 CFR, Part 503 Rules:

Duties; Continued Monitoring and reporting in compliance to the Annual Whole Sludge Application Rates, Cumulative Loading of Metals, Vector Attraction, Potential Pathogen Analysis, Volatile Solids Reduction, sampling control, and, reporting requirements for solids.

Jefferson County Employee / Accelerated Soil Survey in Co-operation with the USDA, Soil Conservation Service (NRCS);

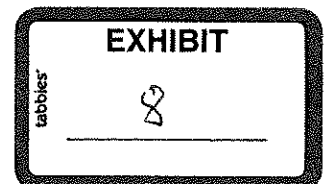
Dates; 1983 to 1986

Duties; Mapped soils county-wide for the Published Soil Survey

Employee of the Tennessee Department of Health and Environment at the Knox County Health Department;

Dates; 1986 to 1989

Duties; Soil Scientist/Soils Consultant; evaluating properties for on-site wastewater systems. Prepared soil maps for all on-site systems, residential and commercial, for Knox County, prepared drainfield layouts, confirmed compliance to installation, trouble shooting of old failures and making repair recommendations, evaluation of other soil scientists' maps for on-site systems.



Private Soil Scientist;

Dates; 1988 to present

Duties; I was placed on the approved list of Soil Scientists to prepare High Intensity Soil Maps and Extra-High Intensity Soil Maps in June of 1988 as a private consultant. I have mapped thousands of sites for suitability for on-site systems. Systems included were the development of two constructed wetland sites and one recirculating sand filter site with flushwater recycling. I was involved with the engineer to make proposals to the Department of Health and Environment. Mr. Cox's experience in microbiology and knowledge of denitrification procedures helped lead to the approval of the first flushwater recycling system in Tennessee in 1989.

Preparing Hydrogeologic Evaluations for the Land Application of Biosolids (sewage sludge):

Dates; 1987 to 1993

Duties; The Department of Health and Environment required Hydrogeologic Evaluations for Site Approval for the Land Application of Biosolids. Mr. Cox prepared multiple site evaluations for; The City of Clinton, The City of Tellico Plains, Jellico, Lafollette Utilities, Madisonville, Maynardville, Knox Utility Board, Johnson City, Morristown, Newport, Cleveland, Tennessee.

Certified Alternate Wastewater Operator and Installer by the Tennessee Department of Environment and Conservation for On-site Drip Irrigation Treatment and Disposal Systems.

Tennessee State Certified Biological/Natural Systems Operator, and Tennessee State Certified Collection Systems Operator.

Owner Integrated Resource Management, Inc. a privately-owned public utility company:

Dates; 2003 to present

Duties: CEO Monitoring and inspection of the systems installation. Actual physical installation of tanks, pumps, subsurface irrigation lines, management of day to day operations and coordination of maintenance with the as a licensed operator.

IRM-C&C Company, President & CEO – Wastewater Management - Licensed Installation for Standard and Alternate On-site systems.

Memberships and Affiliations:

Brookside Farms Laboratory, Inc. Certified Agronomist

Soil Scientist Association of Tennessee/Certified Soil Scientist/Past President

Tennessee On-site Wastewater Association/Past President

Tennessee Licensed Professional Soil Scientist

National On-site Wastewater Recycling Association

Jeffrey William (Bill) Cox, Jr.

**2952 Bluegrass Lane
Strawberry Plains, TN 37871**

Degree: BA Philosophy

**With Minor Emphasis on Business and Environmental
Member of the UT "Pride of the Southland Band"
The University of Tennessee
2001 – 2006**

Pre-graduate experience 2000-2005:

Worked officially (part time) with Jeffrey Cox Sr. of Environmental Soil Consulting and IRM Utility, Inc., from 2001 until graduating in 2006. This included soil mapping for on-site wastewater systems as well as preliminary work for wastewater treatment plants and building various other wastewater disposal systems (conventional, LPP, Mounds, etc.)

2006 - Present: Full time employee of IRM-C&C Company.

**Title: Vice President of Integrated Resource Management, Inc.
Vice President of IRM-C&C Company
Forman and Technical Director of Operations**

Responsibilities include:

- Routine maintenance of On-Site wastewater treatment plants and Septic Tank Effluent Pumping systems ("STEP") systems,
- Servicing alarm calls for treatment plants and STEP systems,
- Wastewater sampling for monitoring,
- Construction of wastewater treatment plants and STEP systems,
- Construction of LPP wastewater disposal systems and inspections of subcontractors,
- General duties include: Invoicing, client relations, consulting with builders and new customers.
- Record keeping for routine and non-routine maintenance. Preparation of Regulatory Reports and Permitting.

Permits and Licenses:

- Conventional and LPP builder's permit Statewide and Contract Counties
- Collection Systems Operator I [CSI]: I.D. # 3505
- Approved TDEC Alternate Treatment System Provider

Continuing Education:

- Maintaining a Continuing Education Courses as Required by Certifications. This training involved a broad spectrum of all aspects of safety, ethics, treatment processes, collection system concepts, and mechanical processes pertinent to the industry.

Associations Membership:

- Past Board Member and Member of the Tennessee On-site Wastewater Association
- Member of the National On-site Wastewater Recycling Association

Marian J. Cox, Secretary / Treasurer

***IRM* Utility, Inc.**

Biography

Marian J. Cox, as an officer of IRM Utility, Inc. has the responsibilities of office manager. Encompassed in those duties are overseeing and performing:

- Receptionist of the office correspondence,
- Monthly Billing,
- Managing Accounts, Deposits, Accounting Reports, Collections, etc.
- Working with Bookkeepers,
- Public relations,
- Working with accountants, and
- Taking service telephone calls for direction of maintenance.

Marian's history is that she was born in Memphis, Tennessee on December 29, 1956. She acquired her High School Diploma at Perrysburg High School in Perrysburg, Ohio in 1975. She obtained an Associate's Degree in Dental Hygiene in 1977 from Shawnee State College in Portsmouth, Ohio.

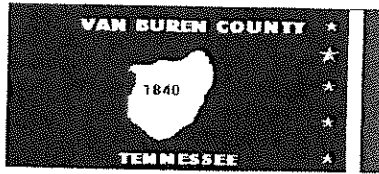
She began working as a Professional Hygienist immediately and worked in this profession until 1987. Her duties included Periodontics, and also office management.

Since retiring her license in 1987, Marian worked in the family business of Environmental Work as the Secretary. After the incorporation of Integrated Resource Management, Inc. in 1991, she worked with all types of Environmental Projects.

When Integrated Resource Management, Inc. d/b/a IRM Utility, Inc., obtained its Certificate of Public Convenience and Necessity from the Tennessee Regulatory Authority in 2004, Marian began taking on the responsibilities of a Board Member, Officer as Secretary/Treasurer, and performed the duties as the Office Manager.

With regard to references, IRM Utility, Inc. went through the process in Docket # 15-00130 of a Rate Case with the Tennessee Regulatory Authority. Representatives Joe Shirley, Tiffany Underwood, and Daniel Ray visited the office of IRM Utility, Inc. and reviewed Marian's work and organization of data. These individuals would be preferred to attest to Marian's capabilities.

Thank you, and I appreciate being associated as a Privately-Owned Public Utility.



Greg B. Wilson Van Buren County Mayor
P.O. Box 217
Spencer, TN 38585

June 13, 2019

Jeffrey W. Cox, Sr.
IRM Utility, Inc
PO Box 642
White Pine, Tennessee 37890

RE: The ISHA Enclave S/D
Hwy 8
Van Buren County

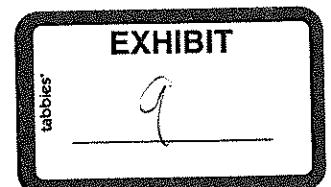
Dear Mr. Cox,

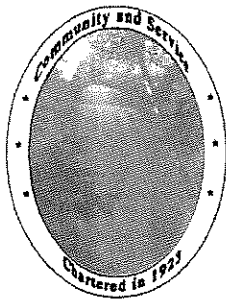
As the Mayor of Van Buren County, there are no plans to provide wastewater sewer services to the property referenced above in the next five years.

Thank you very much.

Sincerely,

Van Buren County Mayor





City of Spencer

P.O. BOX 187
SPENCER, TENNESSEE 38585
931-946-2351
FAX 931-946-2349

MICKEY ROBINSON, MAYOR
DREW CAMPBELL, VICE MAYOR
ALDERMEN
BONNIE ADCOCK
JERRY BLANKENSHIP
JODY HENSLEY
JEFF WALLING

June 13, 2019

Jeffrey W. Cox, Sr.
IRM Utility, Inc
PO Box 642
White Pine, TN 37890

RE: The ISHA Enclave S/D
Hwy 8
Van Buren County

Dear Mr. Cox,

As the Mayor of the City of Spencer in Van Buren County, there are no plans to provide wastewater sewer service to the property referenced above in the next five years.

Thank you very much.

Sincerely,

Mayor
Mickey Robinson

EXHIBIT

tabbles

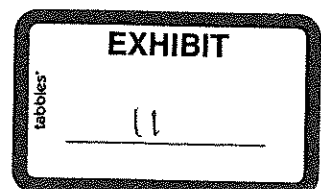
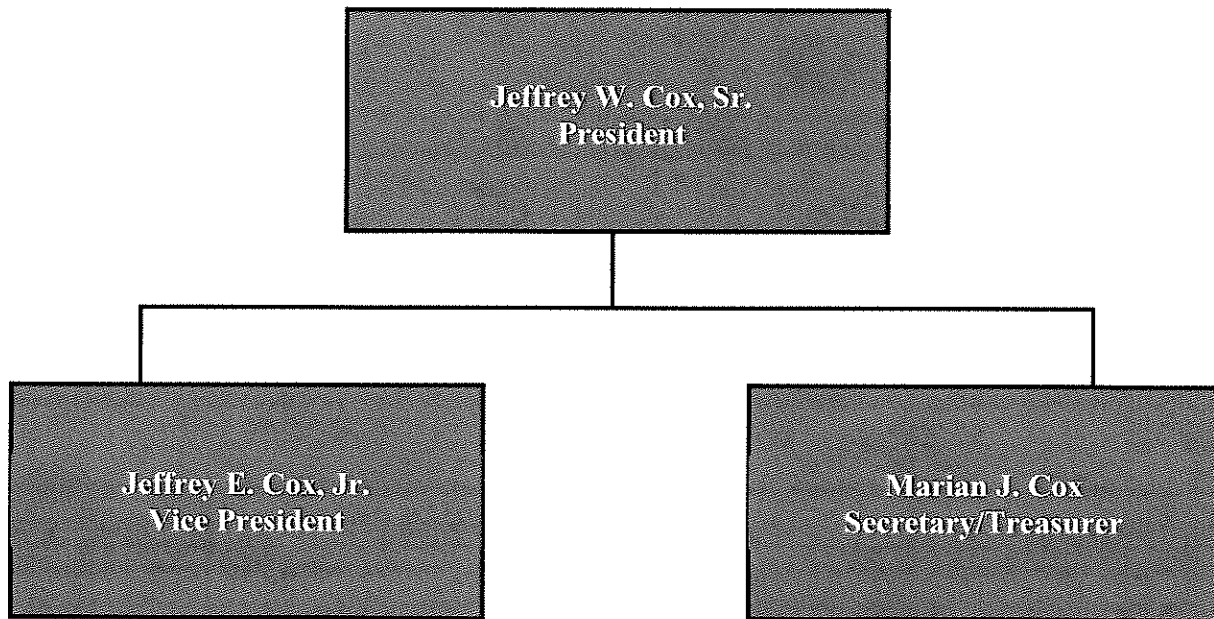
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Integrated Resource Management, Inc.
A Privately Owned Public Utility

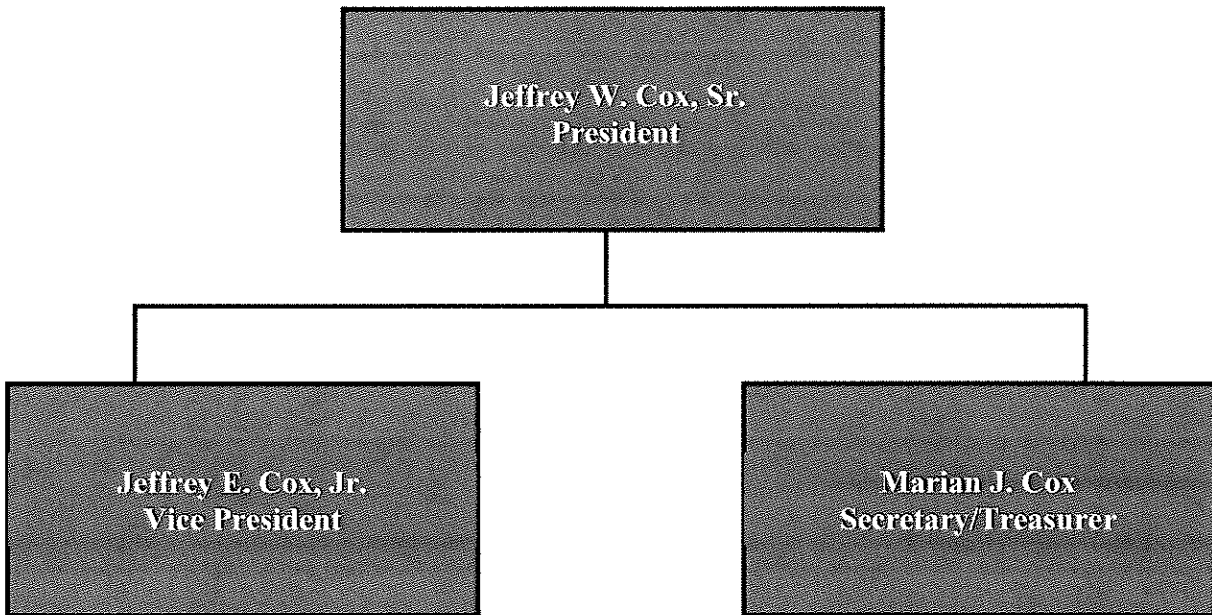
P.O. Box 642
3444 Saint Andrews Drive
White Pine, Tennessee 37890
Phone (Vol) 674-0828
Facsimile (Vol) 674-2352
Toll Free (877) 746-2910

Organizational Chart



IRM C & C Organization Chart

Organizational Chart



EXHIBIT

tabbles

12

**BY-LAWS OF
INTEGRATED RESOURCE MANAGEMENT, INC.**

PRINCIPAL OFFICE

1. **PRINCIPAL OFFICE AND PURPOSE.** The principal office of the corporation shall be 3444 St. Andrews Drive, Baneberry, Tennessee 37890. The corporation may also have offices at such other places as the Board of Directors may from time to time appoint or the business of the corporation may require. The corporation may engage in the business of real estate leasing and management and any other business activities not otherwise prohibited by law.

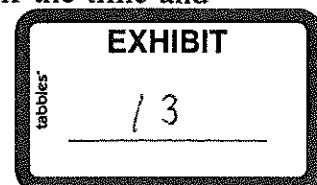
SEAL

2. **SEAL.** The corporation shall have a corporate seal; however, the seal shall not be required to be affixed to any corporate document for purposes of validity of any such document.

SHAREHOLDERS' MEETINGS

3. **ANNUAL MEETING.** The annual meeting of the shareholders shall be held at the offices of the corporation, or at such other places as may be designated in the call, at such time and place, either within or without this State, as may be designated from time to time by the directors. Unless the time is otherwise specified by the directors, said meeting shall be held on March 1st in each year, if not a legal holiday, and if a legal holiday, then on the next secular day following at 10:00 o'clock A.M.

4. **QUORUM REQUIREMENTS.** A majority of the shares entitled to vote shall constitute a quorum for the transaction of business. A meeting may be adjourned despite the absence of a quorum, and notice of an adjourned meeting need not be given if the time and



place to which the meeting is adjourned are announced at the meeting at which the adjournment is taken. When a quorum is present at any meeting, a majority in interest of the stock there represented shall decide any questions brought before such meeting, unless the question is one upon which, by express provisions of this corporation's charter, these bylaws, or by the laws of Tennessee, a larger or different vote is required, in which case such express provision shall govern the decision of such question.

5. VOTING AND PROXIES. Every shareholder entitled to vote at a meeting may do so either in person or by written proxy, which proxy shall be filed with the secretary of the meeting before being voted. Such proxy shall entitle the holders thereof to vote at any adjournment of such meeting, but shall not be valid after the final adjournment thereof. No proxy shall be valid after the expiration of eleven (11) months from the date of its execution unless otherwise provided in the proxy.

6. SHAREHOLDER LIST. A complete list of the registered shareholders shall be kept by the Secretary and shall at all times during the usual hours for business be open to the examination of any stockholder.

BOARD OF DIRECTORS

7. QUALIFICATION AND ELECTION. Directors need not be shareholders or residents of this State, but must be of legal age. They shall be elected by a plurality of the votes cast at the annual meetings of the shareholders. Each director shall hold office until the expiration of the term for which he is elected, and thereafter until his successor has been elected and qualified.

8. NUMBER. The initial board shall consist of not less than one nor more than fifteen directors. The number of directors

may be altered from time to time by the shareholders, but shall never be less than the number required by the law. The shareholders may authorize the board of directors to alter the number by a majority vote of the entire board of directors.

9. MEETINGS. The annual meeting of the board of directors shall be held immediately after the adjournment of the annual meeting of the shareholders, at which time the officers of the corporation shall be elected. The board may also designate more frequent intervals for regular meetings. Special meetings may be called at any time by the chairman of the board, president, or any two (2) directors.

10. NOTICE OF DIRECTORS' MEETINGS. The annual and all regular board meetings may be held without notice. Special meetings shall be held upon notice sent by any usual means of communication not less than three (3) days before the meetings.

11. QUORUM AND VOTE. The presence of a majority of the directors shall constitute a quorum for the transaction of business. A meeting may be adjourned despite the absence of a quorum, and notice of an adjourned meeting need not be given if the time and place to which the meeting is adjourned are fixed at the meeting at which the adjournment is taken, and if the period of adjournment is taken, and if the period of adjournment does not exceed thirty days in any one adjournment. The vote of a majority of the directors present at a meeting at which a quorum is present shall be the act of the board, unless the vote of a greater number is required by the charter, these bylaws, or by the laws of Tennessee.

12. COMMITTEES. The board of directors by a resolution adopted by a majority of its members, may create one or more committees. A committee may consist of a single member. All members of a committee that is authorized to exercise powers of the

board of directors must be members of the board of directors and serve at the pleasure of the board of directors. No committee can act on matters reserved to the board of directors by the charter, these By-Laws or the laws of Tennessee.

13. COMPENSATION OF DIRECTORS. Directors, as such, shall not receive any stated salary for their services but by resolution of the Board fixed sums and expenses of attendance, if any, may be allowed for attendance at each regular or special meeting of the Board; provided, that nothing herein contained shall be construed to preclude any Director from serving the corporation in any other capacity and receiving compensation therefor.

14. SPECIAL COMPENSATION. Members of special or standing committees may be allowed like compensation for attending meetings.

OFFICERS

15. NUMBER. The corporation shall have a president and a secretary, and such other officers as the board of directors shall from time to time deem necessary. Any two or more offices may be held by the same person, except the offices of president and secretary.

16. ELECTION AND TERM. The officers shall be elected by the board at its annual meeting. Each officer shall serve until the expiration of the term for which he is elected, and thereafter until his successor has been elected and qualified.

17. DUTIES. All officers shall have such authority and perform such duties in the management of the corporation as are normally incident to their offices and as the board of directors may from time to time provide.

18. **COMPENSATION.** The salaries of all officers and agents of the corporation shall be fixed by authority of the Board of Directors.

RESIGNATIONS, REMOVALS AND VACANCIES

19. **RESIGNATIONS.** Any officer or director may resign at any time by giving written notice to the chairman of the board, the president, or the secretary. Any such resignation shall take effect at the time specified therein, of, if no time is specified, then upon its acceptance by the board of directors.

20. **REMOVAL OF OFFICERS.** Any officer or agent may be removed by the board whenever in its judgment the best interests of the corporation will be served thereby.

21. **REMOVAL OF DIRECTORS.** Any or all of the directors may be removed either with or without cause by a proper vote of the shareholders; and may be removed with cause by a majority vote of the entire board.

22. **VACANCIES.** Newly created directorships resulting from an increase in the number of directors, and vacancies occurring in any office or directorship for any reason, including removal of an officer or director, may be filled by the vote of a majority of the directors then in office, even if less than a quorum exists.

CAPITAL STOCK

23. **STOCK CERTIFICATES.** Every shareholder shall be entitled to a certificate or certificates of capital stock of the

corporation in such form as may be prescribed by the board of directors. Unless otherwise decided by the board, such certificates shall be signed by the president and the secretary of the corporation and have stated thereon a conspicuous notice of any restrictions on transfer.

24. **LOSS OF CERTIFICATES.** In the case of the loss, mutilation, or destruction of a certificate of stock, a duplicate certificate may be issued upon such terms as the board of directors shall prescribe.

INSPECTION OF BOOKS

25. **INSPECTION.** The directors shall determine from time to time whether, and if allowed, when and under what conditions and regulations the accounts and books of the corporation (except such as may by statute be specifically open to inspection) or any of them, shall be open to the inspection of the shareholders and the shareholders' rights in this respect are, and shall be restricted and limited accordingly.

DIVIDENDS

26. **DIVIDENDS.** Dividends upon the capital stock of the corporation when earned may be declared by the board of directors at any regular or special meeting. Before the payment of any dividend, or making any distribution of profits, there may be set aside out of the surplus or net profits of the corporation such sum or sums as the directors from time to time in their absolute discretion determine to be proper as a reserve fund to meet contingencies, or for any other purpose as the directors shall decide to be in the interests of the corporation.

ACTION BY CONSENT

27. ACTION ON CONSENT. Whenever the shareholders or directors are required or permitted to take any action by vote, such action may be taken without a meeting on written consent, setting forth the action so taken, signed by all the persons or entities entitled to vote thereon.

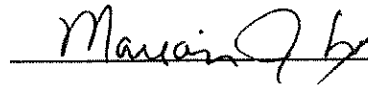
AMENDMENT OF BY-LAWS

28. AMENDMENT. These By-Laws may be amended, added to, or repealed either by: (1) a majority vote of the shares represented at any duly constituted shareholders' meeting, or (2) a majority vote of the entire board of directors. Any change in the By-Laws made by the board of directors, however, shall not become effective until thirty days after all shareholders have been given notice of the exact change, in writing. Such change may be amended or repealed by the shareholders.

Adopted and approved as a Code of By-Laws for
Integrated Resource Management, Inc.



Jeffrey W. Cox, Sr.



Marian J. Cox

FRANK C. HERNDON, JEFFERSON COUNTY CLERK

LICENSE
0536290

STANDARD BUSINESS TAX LICENSE

WK08 Drawer: 5 Site: 1
Work Date: 09/24/2019

DETACH THIS PORTION FOR CONFIDENTIAL FILE

FRANK C. HERNDON JEFFERSON COUNTY CLERK

PO BOX 710
DANDRIDGE, TN 37725

LICENSE
0536290

STANDARD BUSINESS TAX LICENSE

Mailing

Location

9460 IRM UTILITY, INC

3444 ST ANDREWS DR
WHITE PINE, TN 37890

IRM UTILITY, INC

3444 ST ANDREWS DR
WHITE PINE, TN 37890

JEFFREY W COX SR

LOCAL ACCOUNT NUMBER 9460
STATE ACCOUNT NUMBER 1001092661
TRANSACTION NUMBER _____
CLASS 03
SALES TAX NUMBER _____

ISSUE DATE 09/24/19
TAX PERIOD 1/1/2018 - 12/31/2018
PAYMENT DUE BY 4/15/2020
EXPIRATION DATE 05/15/2020

TO AVOID PENALTY, INTEREST, AND POTENTIAL ENFORCED COLLECTION ACTION, BUSINESS TAX RETURNS AND PAYMENTS MUST BE REMITTED TO THE TENNESSEE DEPARTMENT OF REVENUE AT LEAST 30 DAYS PRIOR TO THE EXPIRATION DATE OF THIS LICENSE.

IF PAID BY CHECK, THIS LICENSE VALID ONLY AFTER CHECK IS PAID.

THIS LICENSE DOES NOT PERMIT OPERATION UNLESS PROPERLY ZONED, AND/OR IN COMPLIANCE WITH ALL OTHER APPLICABLE LAWS/RULES.

Frank C Herndon

CLERK SIGNATURE

WK08 Drawer:5 Site:1

-- POST AT LOCATION OF BUSINESS --
IF BUSINESS CLOSSES, MOVES, OR CHANGES OWNERS, NOTIFY THE

EXHIBIT

tabbies

14

BEFORE THE TENNESSEE PUBLIC UTILITY COMMISSION
NASHVILLE, TENNESSEE

IN RE:

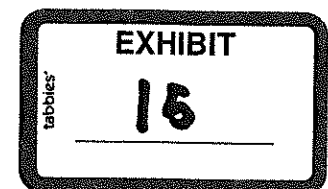
PETITION OF INTEGRATED
RESOURCE MANAGEMENT, INC.
FOR A CERTIFICATE OF
CONVENIENCE AND NECESSITY

)
)
)
)
)
)

DOCKET NO. _____

PETITION OF INTERGRATED RESOURCE MANAGEMENT, INC.,
FOR A CERTIFICATE OF CONVENIENCE AND NECESSITY

Confidential
and
Proprietary.





WATER AND WASTEWATER OPERATOR CERTIFICATION BOARD

NAME AND MAILING ADDRESS

Jeffrey W Cox, Jr.
2952 Bluegrass Lane
Strawberry Plains, TN 37871

STATE OF TENNESSEE DEPARTMENT OF ENVIRONMENT AND CONSERVATION WATER AND WASTEWATER OPERATOR CERTIFICATION BOARD		
I.D. NO.	EXPIRATION DATE	RENEWAL NO.
3505	12/31/2020	103624
THIS IS TO CERTIFY THAT:		
Jeffrey W Cox, Jr.		
IS IN GOOD STANDING WITH THE BOARD FOR THE CLASSIFICATIONS LISTED:		
CS1		

WHEN CORRESPONDING ALWAYS REFER TO YOUR I.D. NUMBER
AND SEND NOTIFICATION OF ADDRESS CHANGE



WATER AND WASTEWATER OPERATOR CERTIFICATION BOARD

NAME AND MAILING ADDRESS

Jeffrey W Cox, Sr.
P.O. Box 642
White Pine, TN 37890

STATE OF TENNESSEE DEPARTMENT OF ENVIRONMENT AND CONSERVATION WATER AND WASTEWATER OPERATOR CERTIFICATION BOARD		
I.D. NO.	EXPIRATION DATE	RENEWAL NO.
3487	12/31/2020	103623
THIS IS TO CERTIFY THAT:		
Jeffrey W Cox, Sr.		
IS IN GOOD STANDING WITH THE BOARD FOR THE CLASSIFICATIONS LISTED:		
BNS CS1		

WHEN CORRESPONDING ALWAYS REFER TO YOUR I.D. NUMBER
AND SEND NOTIFICATION OF ADDRESS CHANGE

EXHIBIT

tabbies

16

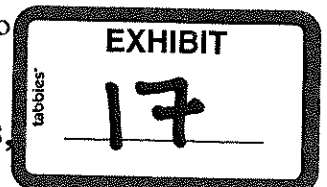
Wastewater Utility Service

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Issued: February 8, 2016

Effective: February 8,



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Wastewater Utility Service

CHECK SHEET

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

SECTION	SHEET	REVISION	
1	1	Original	
1	2	1 st Revised	
1	3	5 th Revised	T
1	4	Original	
1	5	Original	
1	6	Original	
1	7	1 st Revised	T
2	1	Original	
2	2	1 st Revised*	T
2	3	2 nd Revised*	T
2	4	Original	
2	5	1 st Revised*	T
2	6	Original	
2	7	2 nd Revised*	T
3	1	3 rd Revised	
4	1	2 nd Revised	
4	2	3 rd Revised	C
5	1	3 rd Revised	
5	2	1 st Revised	
6	1	2 nd Revised	
6	1.1	Original	
6	1.2	Original	
6	2	2 nd Revised	
6	2.1	Original	
6	2.2	Original	
6	2.3	Original	
6	3	1 st Revised	

Issued: September 15, 2017

Effective: October 15, 2017

Wastewater Utility Service

SYMBOL KEY

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

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

Wastewater Utility Service

TARIFF FORMAT

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

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

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

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

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

Wastewater Utility Service

DEFINITIONS

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

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

Wastewater Utility Service

DEFINITIONS (CONTINUED)

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

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

15. "TRA" shall mean the Tennessee Regulatory Authority or the Tennessee Public Utilities Commission.

T

16. "Tap" shall mean the junction of the Service Line with the sewer collection system.

Wastewater Utility Service

RULES AND REGULATIONS

Statement of Purpose:

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

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

Authorization of Rules and Regulations:

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

Effect of Rules and Regulations:

All provisions of these rules and regulations shall be incorporated in each Sewer Subscription Agreement [Attachment No. 1] with each Customer of the Company.

Issued: July 15, 2008

Effective: August 15, 2008

Wastewater Utility Service

RULES AND REGULATIONS (CONTINUED)

Utility Facilities on Private Property:

The Company shall own and maintain all STEG and STEP Tanks, control systems, and service lines required to provide sewer service on the Customer's premises. Any problems arising from construction issues by the developer or the builder such as improper material, settlement of tanks, erosion/slippage, etc. will be the owner's responsibility. The Customer shall execute an agreement granting an easement to the Company for maintenance of the sewer system. The building, plumbing, and Stub-out Line shall be maintained by the Customer.

T

Service Disconnection:

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

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

T

Non-payment Penalties:

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

C

Returned Checks or Instruments:

The Company will charge the Customer \$20.00 for all checks or instruments returned by the bank

Wastewater Utility Service

RULES AND REGULATIONS (CONTINUED)

Changes in Ownership, Tenancy, or Services:

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

Security Deposits:

Each new Customer, before connection or reconnection of the service, will be required to make a refundable deposit to secure payment of sewage service bills in the amount of \$60.00. Deposits will be held by the Company as long as required to insure payment of bill.

T

Sewer System Access Fee:

A Sewer Subscription Agreement Fee will be charge in advance for the upcoming year. The owner of each property parcel which is provided a tap or the availability of a tap, when the sewer system is built, will be required to pay a sewer system access fee of \$160.00 per year. This fee will be billed and payable semi-annually. Owners of record as of June 1 will be billed and payable semi-annually. Owners of record as of June 1 will be billed for one-half of the total access fee or \$80.00 in June, and owners of record as of December 1 will be billed for one-half of the total access fee or \$80.00 in December. As each Customer connects to the sewer and signs up for service, they will be credited on a pro-rated basis until that time. Thereafter the fee will not be charged. Any access fees not used within the paid year will be credited to the monthly billing for permanent service.

Wastewater Utility Service

RULES AND REGULATIONS (CONTINUED)

Engineering, Materials and Construction Standards:

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

Special Pre-treatment Sewage Requirements:

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

Additionally, if excessive volumes of sewage are received, the Company may require the Customer to monitor flow volume and increase surge holding, treatment, and disposal capacity at the Customer's expense. All Customers will be required to follow the List of Required Practices (Biological Systems Users Manual—Attachment No. 2) for an effluent collection system, supplied to them by the Company.

Wastewater Utility Service

RULES AND REGULATIONS (CONTINUED)

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

Damages:

The Company will pump STEP or STEG systems for Residential Customers that comply with the Company's list of Required Practices, following an inspection by the company, which indicates in the Company's sole determination, may be required as routine maintenance. All leaks in any building pipe or fixture on the premises of the Customer shall be immediately repaired by the Customer. On failure to repair any such leak, the service may be discontinued until repairs are made. Any customer found introducing prohibited substances into the wastewater system is liable to pay the full cost of cleanup and the repair of any damage caused.

T

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

Inspection:

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

In Event of Emergency:

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

Service Area:

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

Wastewater Utility Service

RULES AND REGULATIONS (CONTINUED)

Extension Plan:

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

Contributions In Aid of Construction:

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

Contracts for Services:

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

Customer Billing:

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

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

Wastewater Utility Service

RULES AND REGULATIONS (CONTINUED)

C

Public Contact:

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

Tennessee Regulatory Authority Regulations:

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

) **Issued: September 15, 2017**

Effective: October 15, 2017

Wastewater Utility Service

RESIDENTIAL SEWER SERVICE TERRITORIES

<u>Service Territory</u>	<u>County</u>	<u>TRA Docket No.</u>	<u>Rate Class</u>	
Emory Pointe	Roane	04-00101	Rate Class 1	
Wild Pear Shores	Jefferson	04-00153	Rate Class 1	
Compass Pointe	Blount	04-00266	Rate Class 1	
Wild Briar Ridge★	Sevier	05-00056	Rate Class 1	
Sterling Springs★	Sevier	05-00055	Rate Class 1	
Mountain Shangrila★	Sevier	06-00156	Rate Class 1	
Flat Hollow★	Campbell	07-00009	Rate Class 1	
Ashley Meadows	Blount	07-00008	Rate Class 1	
				T
Riverstone Estates★	Decatur	09-00099	Rate Class 1	
				T
★Combined residential and commercial territories.				T

Wastewater Utility Service

RESIDENTIAL RATES SHEET EXPLANATION

Rate per month..... \$58.11 T/I |

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

T
T
T |

Wastewater Utility Service

RESIDENTIAL RATES SHEET EXPLANATION

Rate per month:\$58.11

Fees: Non-payment – 5% of total bill

Disconnection - \$10.00

Reconnection - \$15.00

Returned Check (NSF) - \$20.00

Access Fees - \$160.00 per year billed in two equal installments (See Rules and Regulations for explanation).

Financial Security Surcharge - \$2.87/ month or \$34.44 total for 2014/2015 until true up.

C

Issued: September 15, 2017

Effective: October 15, 2017

Wastewater Utility Service

COMMERCIAL SEWER SERVICE TERRITORIES

<u>Service Territory</u>	<u>County</u>	<u>TRA Docket No.</u>	
Cove Mountain Realty	Sevier	03-00467	
Valley Mart Exxon	Sevier	03-00467	
Lot 23—The River Club	Knox	04-00152	
Wild Briar Ridge★	Sevier	05-00056	
Sterling Springs★	Sevier	05-00055	
Lost Creek Campground	Union	07-00010	
Mountain Shangrila★	Sevier	06-00156	
Flat Hollow★	Campbell	07-00009	
			T
Riverstone Estates★	Decatur	09-00099	
Cove Creek	Sevier	10-00122	T
★These Service Territories contain a mix of both commercial and residential properties.			T

Wastewater Utility Service

T

Wastewater Utility Service

COMMERCIAL RATE (WITH OUT FOOD SERVICE)

This rate is designed for systems that treat wastewater with typical domestic waste quality characteristics. Any facility that is operated as a business or rental property will be considered commercial. Examples are applications such as an office building, insurance office, transient rental properties, motels without food services, or auto sales office.

T

Overnight/Transient Rental Properties:

The sewer bill will be charged on a monthly basis. The customer will be billed on the Bedroom Counts listed below in the Overnight Rental column and not by water use. These units have bedroom counts but typically sleep and/or are occupied by more persons than a typical residential bedroom count. Effluent production from these units has a higher degree of foreign material, grease, and items not permitted in the Biological Systems Manual. There is considerably higher maintenance on the Septic Tank Effluent Pumping System with filter cleaning, pumping, pump replacement, emergency calls, etc.

T

The customer will provide a system that will treat the expected design flow and typical domestic waste quality characteristics. These systems special conditions such as high treatment requirement or high peak flows may make other systems than addressed in this initial petition necessary. IRM Utility, Inc. will need to petition for rates on a case by case basis for such systems.

Billing rates are based on design flow as required. The monthly charges in the table below will apply based on the expected design flow.

T

Overnight Rental	Expected Design Flow	Service Charge	Escrow Charge	Total Charge
3 bedrooms or less	300 gallons or less	\$93.00	\$21.64	\$114.64
4 bedrooms	301 to 400 gallons	\$119.00	\$25.97	\$144.97
5 bedrooms	401 to 500 gallons	\$144.00	\$30.29	\$174.29
6 bedrooms	501 to 600 gallons	\$169.00	\$34.62	\$203.62
7 bedrooms	601 to 700 gallons	\$199.00	\$38.95	\$237.95
8 bedrooms	701 to 800 gallons	\$229.00	\$43.28	\$272.28
9 bedrooms	801 to 900 gallons	\$259.00	\$47.60	\$306.60
10 bedrooms	901 to 1,000 gallons	\$289.00	\$51.93	\$340.93
11 bedrooms	1,001 to 1,100 gallons	\$320.50	\$55.97	\$376.47
12 bedrooms	1,101 to 1,200 gallons	\$352.00	\$60.00	\$412.00
13 bedrooms	1,201 to 1,300 gallons	\$383.50	\$64.05	\$447.55
14 bedrooms	1,301 to 1,400 gallons	\$415.00	\$68.09	\$483.09
15 bedrooms	1,401 to 1,500 gallons	\$446.25	\$72.13	\$518.38
16 bedrooms	1,501 to 1,600 gallons	\$477.50	\$76.14	\$553.64

C/I

Issued: February 8, 2016

Effective: February 8, 2016

Wastewater Utility Service

COMMERCIAL RATE (WITH OUT FOOD SERVICE)—Continued

17 bedrooms	1,601 to 1,700 gallons	\$508.75	\$80.20	\$588.95	M
18 bedrooms	1,701 to 1,800 gallons	\$540.00	\$84.24	\$624.24	
19 bedrooms	1,801 to 1,900 gallons	\$571.25	\$88.28	\$659.53	
20 bedrooms	1,901 to 2,000 gallons	\$602.50	\$92.32	\$694.82	

For design daily flows over 2,000 gallons, the monthly charge on all system configurations will be the 1,901 to 2,000 gallon rates plus an additional monthly charge of \$255.00 per 1,000 gallons or prorated portion thereof. **C/I**

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

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

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

Fees: Nonpayment – 5% Disconnection - \$10.00 Reconnection - \$15.00 Returned Check - \$20.00 – Financial Security Surcharge \$2.87 per Month. **M**

Wastewater Utility Service

COMMERCIAL RATE (CAMPGROUNDS)

This rate is designed for systems serving commercial campgrounds with expected daily design flows of 5,000 gallons per day.

Rate per month.....\$824.64 | C/I

Effective October 22, 2007, \$199.64 of the commercial campground rate will be placed in the Company's escrow account.

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

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

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

Fees: Nonpayment – 5% Disconnection - \$10.00 Reconnection - \$15.00 Returned Check - \$20.00 – Financial Security Surcharge \$2.87 per Month. | C

Issued: February 8, 2016

Effective: February 8, 2016

Wastewater Utility Service

COMMERCIAL RATE (WITH FOOD SERVICE)

This rate is designed for systems that treat wastewater with high strength waste or require special maintenance schedules. Examples are applications such as restaurants, snack bars, cafeterias, food processing or catering, other commercial application that does not produce typical domestic waste quality characteristics. T

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

Billing rates are based on design flow as required. The monthly charges in the table below shall apply based on the expected design flow. T

Expected Design Flow	Service Charge	Escrow Charge	Total Charge
300 gallons or less	\$ 112.92	\$ 28.85	\$ 141.77
301 to 400 gallons	\$ 144.49	\$ 34.04	\$ 178.53
401 to 500 gallons	\$ 174.84	\$ 39.24	\$ 214.08
501 to 600 gallons	\$ 205.20	\$ 44.43	\$ 249.63
601 to 700 gallons	\$ 241.63	\$ 49.62	\$ 291.25
701 to 800 gallons	\$ 278.05	\$ 54.82	\$ 332.87
801 to 900 gallons	\$ 314.48	\$ 60.01	\$ 374.49
901 to 1000 gallons	\$ 350.90	\$ 65.20	\$ 416.10
1001 to 1100 gallons	\$ 389.15	\$ 70.11	\$ 459.26
1101 to 1200 gallons	\$ 427.40	\$ 75.01	\$ 502.41
1201 to 1300 gallons	\$ 465.65	\$ 79.91	\$ 545.56
1301 to 1400 gallons	\$ 503.89	\$ 84.82	\$ 588.71
1401 to 1500 gallons	\$ 541.84	\$ 89.72	\$ 631.56
1501 to 1600 gallons	\$ 579.78	\$ 94.63	\$ 674.41
1601 to 1700 gallons	\$ 617.72	\$ 99.53	\$ 717.26
1701 to 1800 gallons	\$ 655.67	\$ 104.44	\$ 760.11
1801 to 1900 gallons	\$ 693.61	\$ 109.34	\$ 802.95
1901 to 2000 gallons	\$ 731.56	\$ 114.25	\$ 845.80

T/I

Wastewater Utility Service

COMMERCIAL RATE (WITH FOOD SERVICE)—Continued

For design daily flows over 2,000 gallons, the monthly charge on all system configurations will be the 1,901 to 2,000 gallon rates plus and additional \$310.00 per 1,000 gallons or prorated portion thereof. T/I

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

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

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

Fees: Nonpayment – 5% Disconnection - \$10.00 Reconnection - \$15.00 Returned Check - \$20.00 – Financial Security Surcharge \$2.87 per Month. M

Wastewater Utility Service

COMMERCIAL RATE (COMBINED SERVICES or HIGH STRENGTH WASTE)

This rate is designed for systems that treat wastewater with high strength waste or require special maintenance schedules.

Combined Services: This rate service is for facilities that may have more than one wastewater flow that is made up of different types of effluent discharge quality. Each independent use that contributes to the wastewater production will be characterized. Rates will be evaluated based on equipment needed for treatment and the level of management required for treatment. Examples are a facility with offices, food service, locker/shower rooms, swimming pools, buildings with laundry facilities, distilleries, breweries, medical or dental offices, car washes, recreational vehicle campgrounds, truck and/or auto plazas or any other commercial application that does not produce typical domestic waste quality characteristics.

High Strength Waste: This rate service is for facilities that produce wastes that require treatment of unique effluents. High Strength Waste can be described as effluents that have high Chemical Oxygen Demand (COD), High Biochemical Oxygen Demand (BOD), High Nitrogen components such as Ammonia, Nitrates, high Total Suspended Solids (TSS), heavy metals, or other factors that affect treatment plant configurations. Rates will be evaluated based on equipment needed for treatment and the level of management required for treatment. Examples are distilleries, breweries, medical or dental offices, car washes, truck and/or auto plazas, industrial or industrial pretreatment applications, or any other commercial application that does not produce typical domestic waste quality characteristics.

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

The monthly charges in the following rate schedule shall apply:

<u>Combined Services or High Strength Customer</u>	<u>Service Charge</u>	<u>Escrow Charge</u>	<u>Total Charge</u>
Sterling Springs HOA (700 GPD)	\$151.51	\$50.49	\$205.00
Jakes Creek Distillery (1,000 GPD)	\$190.80	\$65.20	\$256.00
Valley Mart Exxon (2,000 GPD)	\$311.75	\$114.25	\$426.00

Wastewater Utility Service

COMMERCIAL RATE (COMBINED SERVICES or HIGH STRENGTH WASTE)-- T
Continued

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

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

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

Fees: Nonpayment - 5% Disconnection - \$10.00 Reconnection - \$15.00 Returned Check - \$20.00 - Financial Security Surcharge \$2.87 per Month. C

Wastewater Utility Service

T

Attachment No. 1

SEWER SUBSCRIPTION AGREEMENT

Printed Name

Address of Property

Mailing Address

Telephone Number

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

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

☐ Residential ☐ Rental(Commercial)

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

Gallons Per Day

OFFICE USE ONLY

Subscribers Signature

Date

Attachment No. 2



TRA Tariff No. 1

Attachment No. 2

P.O. Box 642

3444 Saint Andrews Drive

White Pine, Tennessee 37890

Phone (Vol) 674-0828

Facsimile (Vol) 674-2352

Toll Free (877) 746-2910

List of Required Practices

BIOLOGICAL SYSTEM USERS MANUAL

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

Items that cause problems and failure of this system are:

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

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

The following management practices and recommendations should be followed:

GOOD MANAGEMENT PRACTICES

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

POOR MANAGEMENT PRACTICES

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

Mr. Jeffrey W. Cox, Sr., President
Integrated Resource Management, Inc.
3444 Saint Andrews Drive
White Pine, Tennessee 37890

**RE: Letter of Intent – Proposed ISHA Enclave Subdivision
Van Buren County, Mansfield, Tennessee**

Dear Mr. Cox,

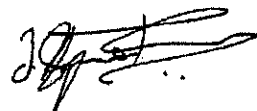
As you are aware, September Bloom Inc., a Tennessee corporation and the developer of Isha Enclave Subdivision (the "Subdivision"), is planning to proceed with the build-out and installation of the Subdivision's wastewater system. September Bloom Inc. is requesting Integrated Resource Management, Inc. d/b/a IRM Utility, Inc. ("IRM") to manage the wastewater system.

As the managing partner of September Bloom Inc. I would like to provide notice that we have the intention of having IRM operate the wastewater system at the Subdivision, located in Van Buren County.

September Bloom Inc. acknowledges the need for IRM Utility, Inc. to amend its Certificate of Public Convenience and Necessity to include the Subdivision as part of their service territory. September Bloom Inc. understands that our Subdivision will be considered as a "Special Contract" and monthly rates are expected to be determined based on the five-year proforma and approved by the Tennessee Public Utilities Commission. September Bloom Inc. intends to fully assist and support IRM with its petition requesting service of the Subdivision system.

We look forward to working with you.

Sincerely,



Gomathy Swamy, President
September Bloom Inc.

EXHIBIT

18

tabbies

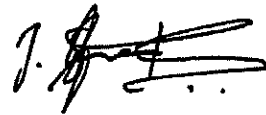
Mr. Jeffrey W. Cox, Sr., President
Integrated Resource Management, Inc.
3444 Saint Andrews Drive
White Pine, Tennessee 37890

RE: **Financing for ISHA Enclave Subdivision**

Dear Mr. Cox,

As the managing partner of September Bloom Inc. I would like to provide notice that we have the intention of financing the full construction of the wastewater treatment system proposed for this Subdivision.

Sincerely,

A handwritten signature in black ink, appearing to read 'J. Swamy', with a stylized flourish at the end.

Gomathy Swamy, President
September Bloom Inc.