

March 9, 2026

Tennessee Public Utility Commission

Re: Petition of Limestone Water Utility Operating Company, LLC to Increase Charges, Fees and Rates and for Approval of a General Rate Increase and Consolidated Rates [Phase 2 Increase], TPUC Docket No. 24-00044

Comment on TPUC Proceeding & Introduction of Alternative Commercial Rate Design

Commissioners & Staff –

My name is Glynn Taylor, and I am the President and an owner of Old Natchez Country Club, LLC. While most of my professional background has been involved with the development and operations of country clubs and golf clubs in Middle Tennessee, I also received a Masters of Public Policy Degree from Vanderbilt University and worked early in my career as a policy analyst with ICF incorporated in Washington, D.C. I provide this background to lend some context to my commentary and critique of the referenced rate design and proposal of an alternative design, which is submitted consistent with section I of the 7/10/25 Order Setting Utility Rates.¹

Our company is a waste water customer of Cartwright Creek Utility District, “Cartwright Creek”, and for many of the previous 30 years I have represented our company in interactions with Cartwright Creek.

In December 2021 our final monthly charge for sewer service “monthly charge” from Cartwright Creek prior to its acquisition by Limestone Water UOC, “Limestone”, was \$608.19. Our first monthly charge from Limestone was \$37.00, an amount that remained in place through April 2025.

¹(last sentence page 106 – “Accordingly, Limestone shall file this information by March 2, 2026, including a proposed rate design to collect the remaining revenue deficiency and supporting testimony. This should provide ample time for the Consumer Advocate to review the filing and gather the necessary information to file any proposed alternative rate design and testimony, if needed.”)

At May 2025 our monthly charge became **\$14,024**, pursuant to the Commission's approval of Limestone's Petition and its Phase 1 Rate Design. 12 months at this monthly charge would result in an annual waste water expense of **\$168,284**, an amount that would be:

- \$167,750 greater than our average annual waste water expense over the previous 4+ years.
- \$160,986 greater than our waste water expense for the 12 months prior to Limestone's acquisition.
- Greater than our total aggregate waste water expense for the previous 30 years.
- Equivalent to 127% of the annual revenue increase approved for Cartwright Creek and 69% of the total annual revenue increase approved for all commercial sewer customers.

Understandably we were concerned.

Before providing details of our efforts to address this increase with Limestone, the outcome of those efforts, and our conclusion to propose an alternative commercial rate design, we want to emphasize several important points.

First, we endorse the Commission's approval of a rate increase sufficient to support Limestone's investment in upgrading the facilities at Cartwright and other Limestone utilities in Tennessee. As a 30-year customer, and having some familiarity with the degraded conditions of the Cartwright facilities, we understand that capital investment is long overdue and critical to future operations.

Second, at this juncture we are offering no critique of the total revenue increase approved by the Commission, or the Commission's parceling of the total revenue increase between residential and commercial customers.

We are excited to see Limestone's investment in Cartwright, and supportive of the Commission's approval of the majority of Limestone's Petition. Our critique, and therefore our proposed alternative, is of Limestone's Commercial Rate Design which we believe is based on a questionable methodology and has been implemented with flaws so significant that it should be disqualified for use in Phase 2 or beyond.

Upon receiving billing for our May 2025 monthly charge in early June 2025, we contacted Limestone to seek correction of what we assumed was a software error.

Initially, representatives from Limestone could only advise that an approved rate increase had taken effect on May 1, 2025, that \$14,024 was our new monthly charge and that it was based on a monthly rate of \$168.96 multiplied by 83 ERUs - a quantity Limestone assigned to our facility. After repeatedly inquiring as to how our assigned ERUs had been calculated, we were advised that Limestone had assumed our facility had an average daily count of 497 persons creating 50 gallons per person of waste water flow, "wwf" and that this daily total (24,850 gallons) was divided by an assumed average wwf of 300 gallons for a residential unit, yielding 83 equivalent residential units.

We immediately advised Limestone that either, or both, their average daily count of persons and daily wwf per person were overstated by magnitudes and in turn their estimate of 9,070,250 gallons of annual wwf was overstated by magnitudes, and that we could establish this simply by summing 12 months of flow data from our monthly sanitary water billing which was approximately 2,100,000 gallons. Later in the process Limestone inexplicably offered that their representative had misstated their assumed metrics for our facility, and adopted the position that our ERUs were based on an average daily count of 250 persons creating 100 gallons per person of wwf, yielding a slightly higher daily total of 25,000 gallons per day. During this period, we also opened billing complaint file 25-0201 with TPUC.

As we became aware of the Commission's "Docket Room" and began to review the resources there, we identified that a process for reviewing the new monthly charges of commercial customers was anecdotally referenced in the cover letter to the May 19, 2025 filing of Limestone's Petition. On June 24, 2025 we emailed Limestone's Counsel Melvin Malone, the author of the cover letter, asking for guidance on how the review process could be commenced. Though we did not receive a reply from Mr. Malone, we were contacted on July 2, by Tricia Lindley the Call Center Manager for Limestone's parent company Central States Water Resources, "CSWR", who indicated that part of the ERU calculation relied on the daily count of members and staff present and that we could submit those counts to Limestone so they could be reviewed and adjustments made if "warranted". We continued to correspond with Ms. Lindley through most of July as we simultaneously self-educated on the framework and details of the rate increase and its commercial rate design component.

What became clear was that the equation underlying Limestone's assignment of ERUs to commercial customers was a function of three variables, the most important of which Limestone could set at its discretion, and did so with an astounding level of error for our company and other commercial customers:

- A base variable (“A” - typical residential daily wwf) that remained constant.²
- A second variable (“B” - typical business daily wwf per person, seat etc) that changed based on the type of business and is referenced from a 1998 design textbook for which there have been no updates in the 27 years since its publication.³
- A third variable (“C” - facility specific daily count of persons, seats etc) that correlates to, and serves as a volumetric multiplier of the second variable, and as such is the most powerful variable in the equation. Despite its central role to the equation, Limestone never provided, and the Commission never requested, an explanation of Limestone’s methodology for establishing customer by customer determinations of this variable, providing Limestone complete discretion in assigning counts for persons, seats etc across the entire population of commercial customers.⁴

$$\begin{aligned} \text{ERUs "D"} &= (\text{"B"} \times \text{"C"}) / \text{"A"} \\ \text{Old Natchez CC} &= (100 \times 250) / 300 = 83.33 \end{aligned}$$

The monthly charge for commercial customers was in turn calculated using a rate variable:

- Rate variable (“E” - utility district commercial customer rate)⁵

$$\begin{aligned} \text{Monthly Charge} &= \text{"D"} \times \text{"E"} \\ \text{Old Natchez} &= 83 \times \$168.96 = \$14,023.68 \end{aligned}$$

Because the total monthly charges in a utility district must equal the approved increase for that utility district, it follows mathematically that errors or inaccuracies in the assignment of ERUs, the annual equivalents of which are expressed as “determinants”, will in turn cause the monthly rate for that utility district to also be in error, per below for Phase 1 - Cartwright Creek:

District Approved Revenue / Total District Determinants = Monthly Commercial Rate	
Per Phase 1 Rate Plan:	\$421,712 / 2,496 = \$168.96
Old Natchez 63 ERU Error:	\$421,712 / 1,740 = \$242.36

² referenced indirectly in petitioners exhibits ajs -3 & 4

³ determined by limestone from table in tdec guidelines for wastewater facilities petitioner’s exhibits ajs-3 & 4; Small and Decentralized Wastewater Management Systems, 1998 Crites and Tchobanoglous

⁴ determined by limestone and must combine with “E” to produce approved revenue increase; Silas.Taylor email 8/20/25

⁵ determined by limestone and must combine with “D” to produce approved revenue increase

While Ms. Lindley was more responsive and provided more information than prior Limestone representatives, by late July 2025 she had referred our matter to Aaron Silas, the Director of Regulatory and Customer Operations at CSWR and later the Vice President of Customer Experience & Regulatory Operations at CSWR, and per the evidentiary record the person under whose discretion and supervision the tariff was prepared and submitted to the Commission.

We first engaged Mr. Silas on July 25, 2025 and continued to gather information pertinent to the commercial rate design, especially exhibit “DR 2-18 ERU Summary”, a roster of all commercial customers and the ERUs assigned them by Limestone. While our correspondence with Mr. Silas covered several aspects of the commercial rate design, the primary point of contention was the method Limestone used to set our daily count of persons, the magnitude of error in our assigned ERUs and what alternate method could be used to correct Limestone’s error. Mr. Silas asserted that Limestone’s initial method was to utilize “publicly available information”⁶ to set our daily count of persons, and that the only alternative to this method was for our company to provide Limestone “documentation or logs showing actual average daily usage (guests and employees)”⁷. We countered that we had consistently offered to provide actual annual sanitary water flows for our facility which could simply be divided by 365 days and the typical residential daily wwf to produce a count of equivalent ERUs that had to be accurate, and unquestionably preferable to multiplying an estimate of average daily guest counts by an estimate of daily wwf.

On September 9, 2025 we informed Limestone that we were unwilling to abandon the method of utilizing actual sanitary water flows to revise our ERUs, and to that end had prepared a case to submit to the Commission as a formal complaint based on the following conclusions:

- Limestone’s method of “utilizing publicly available information” to set our daily person count had consisted of identifying a list of amenities on our website and assuming an average daily person count based on the availability of these amenities⁸, assigning our company an ERU count that was overstated by a magnitude of at least 4x.
- Limestone was steadfastly unwilling to accept the use of sanitary waste water flows as an alternative method of estimating ERUs despite it unquestionably being more accurate.

⁶ Silas.Taylor email 8/20/2025

⁷ Silas.Taylor multiple emails from 7/29/25 onward

⁸ Silas.Taylor email 7/29/25

- The veracity, and therefore the practical usefulness, of the commercial rate design was likely compromised because additional instances in which Limestone's assignment of ERUs were significantly understated and overstated could be identified in only a cursory review of exhibit DR 2-18.
- It was likely the Commission was blind to both the amount of error, and the lack of any rigorous methodology in assigning ERUs, because Limestone's submissions to the Commission neither introduced or explained the methodology Limestone would utilize to determine daily person counts, with the evidentiary record reflecting that the Commission was provided only Exhibit DR 2-18, and Exhibits AJS-3 and 4.

On September 12, 2025 Limestone replied to confirm "that we are comfortable adjusting your ERU assignment using the methodology presented (water usage to get to an average daily guest count)"⁹, which began an additional period of disagreement over what 12 months of actual sanitary water flow should be used, until finally on October 21, 2025 Limestone confirmed that our ERUs had been adjusted from 83 to 20 and that our monthly charge had been adjusted from \$14,024 to \$3,379.¹⁰

Understanding that our monthly charge would again be subject to increase as Limestone prepared its Phase 2 rate design, we continued to study the Phase 1 rate design as well as Limestone's full March 2, 2026 submission of its Phase 2 rate design, identifying errors, oversights and mis-implementations across both phases including the following which we present in a question format:

- At anytime during development and approval of the Phase 1 rate design did the Commission or Staff inquire to Limestone as to the methodology it would use or had used to determine the daily person count necessary to accurately assign ERUs?
- Given the identified error in the assignment of ERUs to our company and the likely error in assigning ERUs to other commercial customers has the Commission or Limestone take any actions to validate the typical daily flows contained in exhibits AJS-3 & AJS-4, especially since our company could be an ideal case study since we have readily available wwf data?

⁹ Silas.Taylor email 9/12/25

¹⁰ Silas.Taylor email 10/21/25

- Did the Commission discuss the accuracy or equity of our company's annual revenue increase accounting for more than 127% of the Cartwright Creek approved increase and 70% of the total approved increase upon Limestone's submitting a schedule of all commercial customers with their charges prior to and subject to Phase 1?
- Did the Commission observe that 4 commercial customers (3.4% of total), Old Natchez Country Club, Hampton Inn at Shiloh Falls, The Club at Pickwick and Preserve at Pickwick HOA accounted for 44% of the determinants in Phase 1, and that Limestone assigned Old Natchez Country Club and Hampton Inn at Shiloh Falls exactly the same daily wwf/ERUs at 25,000/83, and that Limestone assigned The Club at Pickwick and Preserve at Pickwick exactly the same daily wwf/ERUs at 10,000/33? Did the Commission or Staff inquire to Limestone if the daily flow totals for these two sets of facilities were a function of starting with a presumed daily wwf and "backing into" the daily person count rather than objectively researching the daily person count and pairing it with flow data for the appropriate facility type from the table?
- Did the Commission inquire as to how Limestone came to assign the Hampton Inn at Shiloh Falls a daily wwf that would require it to have both an occupancy rate of 100% and a room count 5.5 times the number of rooms it actually has?
- In guiding the direct testimony of Aaron Silas that accompanied Limestone's submission of its Phase 2 Rate Design why did the Commission elect to not make follow-up inquiries as to the degree of error in Limestone's originally assigned ERUs to our company, the cause of Limestone's error or how many other companies had sought adjustments to their ERUs and the details of such error and the outcomes of such reviews?
- The Phase 2 Rate Design includes Phase 1 Determinants, 2025 Actual Determinants and Phase 2 Determinants, the display of which leads to several questions. What is the customer-by-customer cause of the total Cartwright Creek commercial determinants increasing from 1,713 2025 actual determinants to 2,736 Phase 2 determinants? Interestingly, the Phase 2 determinants are 240 greater than the Phase 1 determinants which would result if the 756 determinants lost to our company's ERU reduction were "recaptured" based on our original assignment of 83 units rather than the 63 actually lost. Was the 876 reduction in Shiloh Falls commercial determinants from Phase 1 to 2025 actual a result of the Hampton Inn Shiloh Falls ERUs being reduced from 83 to 73, as a result of the error noted above? What is the customer-by-customer cause of the total Lakeside DSH commercial

determinants increasing from 1,645 2025 actual determinants to 2,232 Phase 2 determinants?

- Has the Phase 1 exhibit “DR 2-18 ERU Summary” been updated to reflect all changes in assigned ERUs, and if so do the totals from it equal the totals in AJS-3 Phase 2, and when will it be placed into the evidentiary record as it was not included in the March 2, 2025 Phase 2 submission.

Ultimately, given our first-hand experience in being assigned an extremely inaccurate ERU count and identifying the many problems referenced hereof, we concluded that the (Rate) x (ERU) approach was so flawed in its conceptualization, and especially its implementation, that it should be abandoned and replaced with an approach that was more accurate and could be implemented free of Limestone’s discretionary influence which by any objective standard had been misapplied in Phase 1.

The alternative commercial rate design we propose will deliver the revenue increase from commercial customers approved by the Commission utilizing a methodology that is easily understood, equitable to customers and that can be implemented easily and consistently.

The methodology we propose, and for which we have prepared a spreadsheet to aid its demonstration and implementation, would develop sequentially as follows:

- Identify the historical monthly charge (not monthly rate) that each commercial customer paid immediately prior to Limestone’s acquisition of their respective utility district. Despite objections that Limestone will raise that such data cannot be ascertained, it most assuredly can be. Even if Limestone only conducted the most cursory of acquisition due diligence it would have included a list of customers and their monthly charges. In the unlikely event that information in Limestone’s possession is missing or incomplete it could simply request the information directly from customers. All of Limestone’s Tennessee acquisitions have occurred within the last 5 years, a timeframe within which most business retain hardcopy accounts payable records. Electronic accounting records would likely extend still further into prior years.
- Calculate each commercial customer’s pro-rata share of its utility district’s total historical monthly commercial revenue by dividing each customer’s historical monthly charge into the sum of all such charges for their district.

- Calculate each customer's annual Base Year utility district revenue contribution by multiplying its pro-rata share of utility district revenue by the Phase 1 Design's Base Year total commercial customer revenues for its utility district.
- Calculate each utility districts pro-rata share of the total historical commercial customer revenues by dividing the Phase 1 Design's Base Year total commercial customer revenues for each utility district into the Phase 1 Design's Base Year total for all commercial customers.
- Calculate a customer-by-customer pro-rata assignment of the Commissions total approved Phase 1 annualized increase for commercial customers (\$242,076), and total approved Phase 2 annualized increase for commercial customers (\$222,326) by multiplying the total approved annualized increase by each utility districts pro-rata share to yield the amount of approved annualized increase to be borne by each utility district, and then multiply this amount by each customer's pro-rata share to yield the amount of approved annualized increase to be borne by each customer.
- Calculate each customers total Phase 1 revenue contribution by adding the approved annualized increase to be borne by each customer, to each customer's annual base year utility district revenue contribution.
- Convert each customers total Phase 1 revenue contribution to a monthly charge by dividing it by 12.
- Repeat the above process for Phase 2 to yield a final Phase 2 monthly charge for each customer.

The merits of this approach and methodology are most easily conveyed colloquially: "Whatever share of your utility district's commercial revenue you were contributing before the increase you will be contributing the same share after the increase"

A spreadsheet simulating this approach has been included with this submission utilizing variations on the average base year data to demonstrate how monthly charges could vary by customer. Literally all that is required to deliver a full simulation is to ascertain and enter the historical monthly charge for each customer.

In closing, please accept our thanks for the time required to review our critique and proposed alternative rate design and we look forward to working collaboratively on its evaluation and hopefully adoption. To that end I am available for any questions or clarifications.

Best Regards,

A handwritten signature in blue ink, appearing to read 'Glynn Taylor', is written over the typed name. The signature is stylized with a long horizontal stroke extending to the left and a vertical stroke extending downwards.

Glynn Taylor
President

LIMESTONE - alternative commercial rate design

		A	B	C	D	E	F	G	H	I	J	K	L	M
<p><i>Objective</i> deliver TPUC approved increases via methodology that is equitable, easily understood and can implemented easily and reliably</p> <p><i>Equations</i> * customer utility district total commercial</p>					(C) / (C)	(D) x (**A+*B)	$\frac{((**F) x ((**A+**B) / (**A+**B))}{x (D)}$	(E) + (F)	(G) / 12	(H) - (C)	$\frac{((**J) x ((**A+**B) / (**A+**B))}{x (D)}$	(G) + (J)	(K) / 12	(L) - (C)
<p><i>Notes</i></p>		utility revenue per phase one rate plan	not included - per "imputed" status in rate plans	customer estimate per averages phase one rate plan	customer pro-rata utility share per monthly rate	customer pro-rata revenue	customer pro-rata of utility pro-rata of tpu approved increase	customer pro-rata revenue		increase over base year	customer pro-rata of utility pro-rata of tpu approved increase		increase over base year	
BASE YEAR						PHASE ONE				PHASE TWO				
						*** \$242,076 per 7.10.25 order				*** \$222,326 per 3.2.26 submission				
Commercial Customers DR2-18 ERU Summary - 11/16/24	Per	**Annual Revenue	**Imputed Cartwright Recapture	*Monthly Pre-LWUOC	*Pro-Rata Share	*Annual Revenue Contribution	*Annual Revenue Increase	* Annual Revenue	* Monthly Charge	* Monthly Increase	*Annual Revenue Increase	* Annual Revenue	* Monthly Charge	* Monthly Increase
Utility District														
1 Presene at Pickwick HOA	Aqua	\$2,460	\$0	\$15.62	15%	\$375	\$239	\$614	\$51.20	\$35.58	\$220	\$834	\$69.53	\$53.91
2 GRANDW-WI IOA	Aqua			\$35.62	35%	\$855	\$546	\$1,401	\$116.76	\$81.14	\$502	\$1,903	\$158.55	\$122.93
3 PICKWICKPRESERVE HOME OWNERS	Aqua			\$15.62	15%	\$375	\$239	\$614	\$51.20	\$35.58	\$220	\$834	\$69.53	\$53.91
4 Blackhorse Storage	Aqua			\$35.62	35%	\$855	\$546	\$1,401	\$116.76	\$81.14	\$502	\$1,903	\$158.55	\$122.93
Total Aqua						\$2,460	\$1,571	\$4,031			\$1,443	\$5,474		
5 Pool House	Cartwright			\$372.64	1%	\$4,303	\$2,748	\$7,051	\$587.59	\$214.95	\$2,524	\$9,575	\$797.92	\$425.28
6 Amenities Center	Cartwright			\$572.64	2%	\$6,612	\$4,223	\$10,836	\$902.96	\$330.32	\$3,879	\$14,714	\$1,226.17	\$653.53
7 Comfort Station #1	Cartwright			\$372.64	1%	\$4,303	\$2,748	\$7,051	\$587.59	\$214.95	\$2,524	\$9,575	\$797.92	\$425.28
8 Comfort Station #2	Cartwright			\$6,612	2%	\$6,612	\$4,223	\$10,836	\$902.96	\$330.32	\$3,879	\$14,714	\$1,226.17	\$653.53
9 Slip N Shack	Cartwright			\$372.64	1%	\$4,303	\$2,748	\$7,051	\$587.59	\$214.95	\$2,524	\$9,575	\$797.92	\$425.28
10 Golf Hole use	Cartwright			\$572.64	2%	\$6,612	\$4,223	\$10,836	\$902.96	\$330.32	\$3,879	\$14,714	\$1,226.17	\$653.53
11 Turf Care Center	Cartwright			\$372.64	1%	\$4,303	\$2,748	\$7,051	\$587.59	\$214.95	\$2,524	\$9,575	\$797.92	\$425.28
12 Attn: Accounts Payable Old NatchezCountryC	Cartwright.GL			\$608.19	2%	\$7,023	\$4,485	\$11,508	\$959.02	\$350.83	\$4,119	\$15,628	\$1,302.30	\$694.11
13 Grass land Middle c/o Williamson Co. Board o	Cartwright.GL			\$337.09	1%	\$3,892	\$2,486	\$6,378	\$531.54	\$194.45	\$2,283	\$8,662	\$721.80	\$384.71
14 Grass land Elementary e/o Williamson Co. Bo	Cartwright.GL			\$6,612	2%	\$6,612	\$4,223	\$10,836	\$902.96	\$330.32	\$3,879	\$14,714	\$1,226.17	\$653.53
15 1-IMJG Grass land UC	Cartwright.GL			\$372.64	1%	\$4,303	\$2,748	\$7,051	\$587.59	\$214.95	\$2,524	\$9,575	\$797.92	\$425.28
16 Julie rbrin/Regional Director Big Blue Mtrble	Cartwright.GL			\$572.64	2%	\$6,612	\$4,223	\$10,836	\$902.96	\$330.32	\$3,879	\$14,714	\$1,226.17	\$653.53
17 Bill Stinson Treasurer Hunterwood HOAHunten	Cartwright.GL			\$372.64	1%	\$4,303	\$2,748	\$7,051	\$587.59	\$214.95	\$2,524	\$9,575	\$797.92	\$425.28
18 Nicholas Sivocking	Cartwright.GL			\$6,612	2%	\$6,612	\$4,223	\$10,836	\$902.96	\$330.32	\$3,879	\$14,714	\$1,226.17	\$653.53
19 Grass land Heights Baptist Church	Cartwright.GL			\$372.64	1%	\$4,303	\$2,748	\$7,051	\$587.59	\$214.95	\$2,524	\$9,575	\$797.92	\$425.28
20 Midson Land Company	Cartwright.GL			\$572.64	2%	\$6,612	\$4,223	\$10,836	\$902.96	\$330.32	\$3,879	\$14,714	\$1,226.17	\$653.53
21 FannVet Inc	Cartwright.GL			\$372.64	1%	\$4,303	\$2,748	\$7,051	\$587.59	\$214.95	\$2,524	\$9,575	\$797.92	\$425.28
22 Bill Simons - MtnagerRasdn Company	Cartwright.GL			\$572.64	2%	\$6,612	\$4,223	\$10,836	\$902.96	\$330.32	\$3,879	\$14,714	\$1,226.17	\$653.53
23 Raskin Company	Cartwright.GL			\$372.64	1%	\$4,303	\$2,748	\$7,051	\$587.59	\$214.95	\$2,524	\$9,575	\$797.92	\$425.28
24 River Rest Estates HOAc/o SentryMtnagemer	Cartwright.GL			\$572.64	2%	\$6,612	\$4,223	\$10,836	\$902.96	\$330.32	\$3,879	\$14,714	\$1,226.17	\$653.53
25 River Rest Condominiums c/o D:vid Floyd & P	Cartwright.GL			\$372.64	1%	\$4,303	\$2,748	\$7,051	\$587.59	\$214.95	\$2,524	\$9,575	\$797.92	\$425.28
26 Th-Star Energy UC	Cartwright.GL			\$572.64	2%	\$6,612	\$4,223	\$10,836	\$902.96	\$330.32	\$3,879	\$14,714	\$1,226.17	\$653.53
27 SecurityCentral Storage e/o Bill Allen	Cartwright.GL			\$372.64	1%	\$4,303	\$2,748	\$7,051	\$587.59	\$214.95	\$2,524	\$9,575	\$797.92	\$425.28
28 First Tennessee Bank c/o advantage IQ- 253	Cartwright.GL			\$572.64	2%	\$6,612	\$4,223	\$10,836	\$902.96	\$330.32	\$3,879	\$14,714	\$1,226.17	\$653.53
29 Tmist Bank/ o Fngle Impact	Cartwright.GL			\$372.64	1%	\$4,303	\$2,748	\$7,051	\$587.59	\$214.95	\$2,524	\$9,575	\$797.92	\$425.28
30 D:vid Butler Pet-Vet	Cartwright.GL			\$572.64	2%	\$6,612	\$4,223	\$10,836	\$902.96	\$330.32	\$3,879	\$14,714	\$1,226.17	\$653.53
31 Tractor Supply Co.	Cartwright.GL	\$289,259		\$372.64	1%	\$4,303	\$2,748	\$7,051	\$587.59	\$214.95	\$2,524	\$9,575	\$797.92	\$425.28
32 Iractor Supply Co.	Cartwright.GL			\$572.64	2%	\$6,612	\$4,223	\$10,836	\$902.96	\$330.32	\$3,879	\$14,714	\$1,226.17	\$653.53
33 Iractor Supply Co.	Cartwright.GL			\$372.64	1%	\$4,303	\$2,748	\$7,051	\$587.59	\$214.95	\$2,524	\$9,575	\$797.92	\$425.28
34 Iractor Supply Co.	Cartwright.GL			\$572.64	2%	\$6,612	\$4,223	\$10,836	\$902.96	\$330.32	\$3,879	\$14,714	\$1,226.17	\$653.53
35 Catherine rs /Mc ha el rs Tvbrgan Fam	Cartwright.GL			\$372.64	1%	\$4,303	\$2,748	\$7,051	\$587.59	\$214.95	\$2,524	\$9,575	\$797.92	\$425.28
36 Brenton Wright Barbara's Home Cooling	Cartwright.GL			\$572.64	2%	\$6,612	\$4,223	\$10,836	\$902.96	\$330.32	\$3,879	\$14,714	\$1,226.17	\$653.53
37 Grass land Car Care C&S Tire UC c/o Roger	Cartwright.GL			\$472.64	2%	\$5,458	\$3,486	\$8,943	\$745.28	\$272.64	\$3,201	\$12,145	\$1,012.05	\$539.41
38 Texaco Station c/o Dean Kirby	Cartwright.GL			\$472.64	2%	\$5,458	\$3,486	\$8,943	\$745.28	\$272.64	\$3,201	\$12,145	\$1,012.05	\$539.41
39 Batt lewoodLID c/o Dennis Spain	Cartwright.GL			\$472.64	2%	\$5,458	\$3,486	\$8,943	\$745.28	\$272.64	\$3,201	\$12,145	\$1,012.05	\$539.41
40 Beauchamp Anima i Hos pital c/o Dr. Charles	Cartwright.GL			\$472.64	2%	\$5,458	\$3,486	\$8,943	\$745.28	\$272.64	\$3,201	\$12,145	\$1,012.05	\$539.41
41 Freda Mjon c/o Garrett Properties UC	Cartwright.GL			\$472.64	2%	\$5,458	\$3,486	\$8,943	\$745.28	\$272.64	\$3,201	\$12,145	\$1,012.05	\$539.41
42 Cedarwood Nurse ryc/o Randy Knowles	Cartwright.GL			\$472.64	2%	\$5,458	\$3,486	\$8,943	\$745.28	\$272.64	\$3,201	\$12,145	\$1,012.05	\$539.41
43 J&R.Gardcn Center c/o Randy Knowles	Cartwright.GL			\$472.64	2%	\$5,458	\$3,486	\$8,943	\$745.28	\$272.64	\$3,201	\$12,145	\$1,012.05	\$539.41
44 Hatp ct h Sc hoo l of Gymnas tics c/o Scott V	Cartwright.GL			\$472.64	2%	\$5,458	\$3,486	\$8,943	\$745.28	\$272.64	\$3,201	\$12,145	\$1,012.05	\$539.41
45 Pmbassa dor Ago nocy/o West Yoder	Cartwright.GL			\$472.64	2%	\$5,458	\$3,486	\$8,943	\$745.28	\$272.64	\$3,201	\$12,145	\$1,012.05	\$539.41

46	1N Fam1ers Insurance c/o Zac h Pelham	Cartwright.GL			\$472.64	2%	\$5,458	\$3,486	\$8,943	\$745.28	\$272.64	\$3,201	\$12,145	\$1,012.05	\$539.41
47	Jenn ifer Guthrie	Cartwright.GL			\$472.64	2%	\$5,458	\$3,486	\$8,943	\$745.28	\$272.64	\$3,201	\$12,145	\$1,012.05	\$539.41
48	Restaurant Great Wall of China	Cartwright.GL			\$472.64	2%	\$5,458	\$3,486	\$8,943	\$745.28	\$272.64	\$3,201	\$12,145	\$1,012.05	\$539.41
49	Robe rt & Susan Yost R&KSub IIC	Cartwright.GL			\$472.64	2%	\$5,458	\$3,486	\$8,943	\$745.28	\$272.64	\$3,201	\$12,145	\$1,012.05	\$539.41
50	Russ Haselton Edward Jones Inves tme nts	Cartwright.GL			\$472.64	2%	\$5,458	\$3,486	\$8,943	\$745.28	\$272.64	\$3,201	\$12,145	\$1,012.05	\$539.41
51	Rebecca Annastas	Cartwright.GL			\$472.64	2%	\$5,458	\$3,486	\$8,943	\$745.28	\$272.64	\$3,201	\$12,145	\$1,012.05	\$539.41
52	Sonic Drive In - Grass land	Cartwright.GL			\$472.64	2%	\$5,458	\$3,486	\$8,943	\$745.28	\$272.64	\$3,201	\$12,145	\$1,012.05	\$539.41
53	Little Hou se Anima l Hosp ita l	Cartwright.GL			\$472.64	2%	\$5,458	\$3,486	\$8,943	\$745.28	\$272.64	\$3,201	\$12,145	\$1,012.05	\$539.41
54	Bet hle hem U.M Church	Cartwright.GL			\$472.64	2%	\$5,458	\$3,486	\$8,943	\$745.28	\$272.64	\$3,201	\$12,145	\$1,012.05	\$539.41
55	Grace Cent e r Church	Cartwright.GL			\$472.64	2%	\$5,458	\$3,486	\$8,943	\$745.28	\$272.64	\$3,201	\$12,145	\$1,012.05	\$539.41
56	The Good Ire e Boutique	Cartwright.GL			\$472.64	2%	\$5,458	\$3,486	\$8,943	\$745.28	\$272.64	\$3,201	\$12,145	\$1,012.05	\$539.41
57	Mm rcon Sharp	Cartwright.GL			\$472.64	2%	\$5,458	\$3,486	\$8,943	\$745.28	\$272.64	\$3,201	\$12,145	\$1,012.05	\$539.41
Total Cartwright							\$289,259	\$184,737	\$473,996			\$169,665	\$643,662		
58	Ha mpton Inn	Shiloh Falls			\$417.29	9%	\$5,008	\$3,198	\$8,206	\$683.80	\$266.51	\$2,937	\$11,143	\$928.57	\$511.28
59	Ih e Club @ Pickwick	Shiloh Falls			\$617.29	13%	\$7,408	\$4,731	\$12,138	\$1,011.54	\$394.25	\$4,345	\$16,483	\$1,373.62	\$756.33
60	rvbtrix Real Estate	Shiloh Falls			\$417.29	9%	\$5,008	\$3,198	\$8,206	\$683.80	\$266.51	\$2,937	\$11,143	\$928.57	\$511.28
61	S ton e Brook Inn	Shiloh Falls			\$617.29	13%	\$7,408	\$4,731	\$12,138	\$1,011.54	\$394.25	\$4,345	\$16,483	\$1,373.62	\$756.33
62	S hloh Falls Homeo wne rs Assoc.	Shiloh Falls	\$55,868	\$0	\$417.29	9%	\$5,008	\$3,198	\$8,206	\$683.80	\$266.51	\$2,937	\$11,143	\$928.57	\$511.28
63	S hloh Falls 1-fo mcownc rs Assoc.	Shiloh Falls			\$617.29	13%	\$7,408	\$4,731	\$12,138	\$1,011.54	\$394.25	\$4,345	\$16,483	\$1,373.62	\$756.33
64	Ce nt ral Bank	Shiloh Falls			\$517.29	11%	\$6,208	\$3,965	\$10,172	\$847.67	\$330.38	\$3,641	\$13,813	\$1,151.09	\$633.80
65	Pic kwick Family rita l Care	Shiloh Falls			\$517.29	11%	\$6,208	\$3,965	\$10,172	\$847.67	\$330.38	\$3,641	\$13,813	\$1,151.09	\$633.80
66	Dollar Gene ral #23 575	Shiloh Falls			\$517.29	11%	\$6,208	\$3,965	\$10,172	\$847.67	\$330.38	\$3,641	\$13,813	\$1,151.09	\$633.80
Total Shiloh Falls							\$55,868	\$35,681	\$91,549			\$32,769	\$124,318		
67	GRETCHEN PARJER - EJP>ERALD COE	DSH			\$42.42	2%	\$511	\$326	\$837	\$69.78	\$27.36	\$300	\$1,137	\$94.75	\$52.33
68	KIMGRAEIER	DSH			\$62.42	2%	\$752	\$480	\$1,232	\$102.68	\$40.26	\$441	\$1,673	\$139.43	\$77.01
69	CHRIS SWINDERMAN	DSH			\$42.42	2%	\$511	\$326	\$837	\$69.78	\$27.36	\$300	\$1,137	\$94.75	\$52.33
70	BIG DIPPER/MJSSOAKIN>ESI&VENIS I 7	DSH			\$62.42	2%	\$752	\$480	\$1,232	\$102.68	\$40.26	\$441	\$1,673	\$139.43	\$77.01
71	SUCEOF HEAVEN I	DSH			\$42.42	2%	\$511	\$326	\$837	\$69.78	\$27.36	\$300	\$1,137	\$94.75	\$52.33
72	IDRIFUUDM	DSH			\$62.42	2%	\$752	\$480	\$1,232	\$102.68	\$40.26	\$441	\$1,673	\$139.43	\$77.01
73	GSP PROPERTIES OFOHIO UC	DSH			\$42.42	2%	\$511	\$326	\$837	\$69.78	\$27.36	\$300	\$1,137	\$94.75	\$52.33
74	FAMILYFALL -1 &FRIENDS	DSH			\$62.42	2%	\$752	\$480	\$1,232	\$102.68	\$40.26	\$441	\$1,673	\$139.43	\$77.01
75	ANDREWSIDNE	DSH			\$42.42	2%	\$511	\$326	\$837	\$69.78	\$27.36	\$300	\$1,137	\$94.75	\$52.33
76	DUSIYWYMER	DSH			\$62.42	2%	\$752	\$480	\$1,232	\$102.68	\$40.26	\$441	\$1,673	\$139.43	\$77.01
77	NIGHTSKY	DSH			\$42.42	2%	\$511	\$326	\$837	\$69.78	\$27.36	\$300	\$1,137	\$94.75	\$52.33
78	SIEPI-ANIE MIUER	DSH			\$62.42	2%	\$752	\$480	\$1,232	\$102.68	\$40.26	\$441	\$1,673	\$139.43	\$77.01
79	OOTIOMS UP/KNIGHTOFO LDE	DSH			\$42.42	2%	\$511	\$326	\$837	\$69.78	\$27.36	\$300	\$1,137	\$94.75	\$52.33
80	MIKE&IENZ	DSH			\$62.42	2%	\$752	\$480	\$1,232	\$102.68	\$40.26	\$441	\$1,673	\$139.43	\$77.01
81	P&MPROPERTYSERVICES, UC	DSH			\$42.42	2%	\$511	\$326	\$837	\$69.78	\$27.36	\$300	\$1,137	\$94.75	\$52.33
82	MARYBEII COVFOITT	DSH			\$62.42	2%	\$752	\$480	\$1,232	\$102.68	\$40.26	\$441	\$1,673	\$139.43	\$77.01
83	SOUH&ERN COVFORTII	DSH			\$42.42	2%	\$511	\$326	\$837	\$69.78	\$27.36	\$300	\$1,137	\$94.75	\$52.33
84	CRAIG CONARD	DSH			\$62.42	2%	\$752	\$480	\$1,232	\$102.68	\$40.26	\$441	\$1,673	\$139.43	\$77.01
85	SARACISLER- BEAJS 'MJRKIN	DSH			\$42.42	2%	\$511	\$326	\$837	\$69.78	\$27.36	\$300	\$1,137	\$94.75	\$52.33
86	NAJE ROBINSON	DSH			\$62.42	2%	\$752	\$480	\$1,232	\$102.68	\$40.26	\$441	\$1,673	\$139.43	\$77.01
87	JEANETTE IEOPARD	DSH			\$42.42	2%	\$511	\$326	\$837	\$69.78	\$27.36	\$300	\$1,137	\$94.75	\$52.33
88	GREATBUSSING - OONNAIRIMI/CI -1	DSH			\$62.42	2%	\$752	\$480	\$1,232	\$102.68	\$40.26	\$441	\$1,673	\$139.43	\$77.01
89	KIRKSIRIERS	DSH			\$42.42	2%	\$511	\$326	\$837	\$69.78	\$27.36	\$300	\$1,137	\$94.75	\$52.33
90	PAIRICKCASIRO - LAID III&KIVING	DSH			\$62.42	2%	\$752	\$480	\$1,232	\$102.68	\$40.26	\$441	\$1,673	\$139.43	\$77.01
91	KIMVANDAM	DSH	\$31,452	\$0	\$42.42	2%	\$511	\$326	\$837	\$69.78	\$27.36	\$300	\$1,137	\$94.75	\$52.33
92	SCOTTMJNN	DSH			\$62.42	2%	\$752	\$480	\$1,232	\$102.68	\$40.26	\$441	\$1,673	\$139.43	\$77.01
93	CURTIS IAMVERS	DSH			\$42.42	2%	\$511	\$326	\$837	\$69.78	\$27.36	\$300	\$1,137	\$94.75	\$52.33
94	ILC&RKWEBER- FAMILYAFFAIRS	DSH			\$62.42	2%	\$752	\$480	\$1,232	\$102.68	\$40.26	\$441	\$1,673	\$139.43	\$77.01
95	ANDY BARIDW - BUJEMJON	DSH			\$42.42	2%	\$511	\$326	\$837	\$69.78	\$27.36	\$300	\$1,137	\$94.75	\$52.33
96	RON &JANE IAMVERS	DSH			\$62.42	2%	\$752	\$480	\$1,232	\$102.68	\$40.26	\$441	\$1,673	\$139.43	\$77.01
97	CRESENTMJON- OONNA1RIMBACH	DSH			\$42.42	2%	\$511	\$326	\$837	\$69.78	\$27.36	\$300	\$1,137	\$94.75	\$52.33
98	BEII MEII-IIS	DSH			\$62.42	2%	\$752	\$480	\$1,232	\$102.68	\$40.26	\$441	\$1,673	\$139.43	\$77.01
99	WAKERS PARADISE	DSH			\$42.42	2%	\$511	\$326	\$837	\$69.78	\$27.36	\$300	\$1,137	\$94.75	\$52.33
100	MJBROS SOWIONS	DSH			\$52.42	2%	\$631	\$403	\$1,035	\$86.23	\$33.81	\$370	\$1,405	\$117.09	\$64.67
101	KAJRINABRUN	DSH			\$52.42	2%	\$631	\$403	\$1,035	\$86.23	\$33.81	\$370	\$1,405	\$117.09	\$64.67
102	NORRISNOOK	DSH			\$52.42	2%	\$631	\$403	\$1,035	\$86.23	\$33.81	\$370	\$1,405	\$117.09	\$64.67
103	LAKEDAZE	DSH			\$52.42	2%	\$631	\$403	\$1,035	\$86.23	\$33.81	\$370	\$1,405	\$117.09	\$64.67
104	MIKESUIER	DSH			\$52.42	2%	\$631	\$403	\$1,035	\$86.23	\$33.81	\$370	\$1,405	\$117.09	\$64.67
105	CIF ENIERPIRES -JODD FISHER	DSH			\$52.42	2%	\$631	\$403	\$1,035	\$86.23	\$33.81	\$370	\$1,405	\$117.09	\$64.67

106	NANCYTI-IORBAI IN	DSH	\$52.42	2%	\$631	\$403	\$1,035	\$86.23	\$33.81	\$370	\$1,405	\$117.09	\$64.67
107	IRICYWATIS	DSH	\$52.42	2%	\$631	\$403	\$1,035	\$86.23	\$33.81	\$370	\$1,405	\$117.09	\$64.67
108	SPENCER CARITR	DSH	\$52.42	2%	\$631	\$403	\$1,035	\$86.23	\$33.81	\$370	\$1,405	\$117.09	\$64.67
109	JEFF TARANIINO	DSH	\$52.42	2%	\$631	\$403	\$1,035	\$86.23	\$33.81	\$370	\$1,405	\$117.09	\$64.67
110	MICHE J.E SKNJGS	DSH	\$52.42	2%	\$631	\$403	\$1,035	\$86.23	\$33.81	\$370	\$1,405	\$117.09	\$64.67
111	BRENT ASH - LAID III'CKIDDGE	DSH	\$52.42	2%	\$631	\$403	\$1,035	\$86.23	\$33.81	\$370	\$1,405	\$117.09	\$64.67
112	IDRIFUJUDM	DSH	\$52.42	2%	\$631	\$403	\$1,035	\$86.23	\$33.81	\$370	\$1,405	\$117.09	\$64.67
113	KRISIINAFRENC I-1	DSH	\$52.42	2%	\$631	\$403	\$1,035	\$86.23	\$33.81	\$370	\$1,405	\$117.09	\$64.67
114	008 SCHIDEMER	DSH	\$52.42	2%	\$631	\$403	\$1,035	\$86.23	\$33.81	\$370	\$1,405	\$117.09	\$64.67
115	RON & JANE IAMVERS	DSH	\$52.42	2%	\$631	\$403	\$1,035	\$86.23	\$33.81	\$370	\$1,405	\$117.09	\$64.67
116	SARACISLER- SORINTTYNOW	DSH	\$52.42	2%	\$631	\$403	\$1,035	\$86.23	\$33.81	\$370	\$1,405	\$117.09	\$64.67
Total DSH					\$31,462	\$20,087	\$51,539			\$18,448	\$69,987		
Total Commerical Customers													
		\$379,039	\$0										
		\$379,039		\$379,039	\$242,076	\$621,116				\$222,326	\$843,441		