

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

)
)
PETITION OF INTEGRATED RESOURCE)
MANAGEMENT, INC. FOR APPROVAL) DOCKET NO. 26-00008
TO WITHDRAW ESCROW FUNDS)
)

**PETITION OF INTEGRATED RESOURCE MANAGEMENT, INC. D/B/A IRM UTILITY FOR
APPROVAL TO WITHDRAW ESCROW FUNDS**

Integrated Resource Management, Inc., d/b/a IRM Utility (“IRM”), hereby submits its Petition for Approval to Withdraw Escrow Funds (the “Petition”) to the Tennessee Public Utility Commission (“TPUC” or the “Commission”) pursuant to Commission Rule 1220-4-13-.07(7). To the extent applicable and consistent with this Petition, IRM incorporates by reference the pre-filed testimony and exhibits of Jeffrey Cox, Jr. filed concurrently herewith. In support of this Petition, IRM respectfully states as follows:

BACKGROUND

1. IRM is engaged in the business of providing wastewater services to two hundred seventy-four (274) customers via thirteen (13) wastewater systems in the State of Tennessee—one (1) in the Middle Division and twelve (12) in the East Division.¹

2. As a provider of wastewater services, IRM is subject to regulation and supervision by the Commission pursuant to Tenn. Code Ann. Title 65, Chapter 4. IRM is a “Public Utility” within the meaning of such term as utilized in Tenn. Code Ann. § 65-4-101(6).

3. IRM requests that all correspondence and communications with respect to this Petition be directed as follows:

¹ In TPUC Docket No. 25-00075, IRM was granted a certificate of convenience and necessity to provide wastewater services to a portion of the River Gorge Ranch development in Marion County, Tennessee. The River Gorge Ranch system has not yet been completed, and no customers are currently being served at River Gorge Ranch.

Jeffrey Cox, Jr.
Integrated Resource Management, Inc.
3444 Saint Andrews Drive
White Pine, Tennessee 37890
Phone (865) 712-4307
Email: irmutility@gmail.com

With copies forwarded to:

Charles B. Welch, Jr.
Senior Partner
Phelps Dunbar LLP
414 Union Street, Suite 1105
Nashville, Tennessee 37219
Phone: (615) 726-1200
Email: chuck.welch@phelps.com

Joshua F. Mayorquin
Paralegal
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414 Union Street, Suite 1105
Nashville, Tennessee 37219
Phone: (615) 687-4243
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NATURE OF RELIEF REQUESTED

4. Commission Rule 1220-4-13-.07(7) anticipates and permits recovery of extraordinary and capital improvement expenses from escrow funds. Specifically, Rule 1220-4-13-.07(7) states as follows:

Reserve/escrow accounts established by a public wastewater utility shall be limited to paying for or reimbursing the utility for extraordinary expenses of the utility or for necessary capital projects, unless otherwise permitted by the Commission. Extraordinary expenses are those resulting from events which are infrequent and unusual in nature, and unrelated to the utilities' routine service or business activities. The utility must first receive authorization from the Commission via approved petition or, in emergency situations, authorization in writing from the Chairman of the Commission upon written request by a representative of the utility to use such funds. The Commission may require public wastewater utility employees having signature authority over such accounts to obtain a fidelity bond. The public wastewater utility's tariff shall set forth the specific amount charged to customers to fund the reserve/escrow account.

5. In December 2025, IRM incurred extraordinary, non-routine, and/or capital improvement expenses including \$1,819.30 to replace a 20-GPM 1-HP 230V Turbine Effluent Pump at the Flat Hollow main plant and \$3,023.80 to locate and repair a break in the sewer line at Emory Point. The total for December 2025 is \$4,843.10.

6. On January 8, 2026, IRM incurred extraordinary, non-routine, and/or capital improvement expenses totaling \$1,575.36 to replace a 20-GPM Turbine Effluent – Pro STEP PLUS Pump at 935 Bhairavi.

7. The components of the expenses incurred in December 2025 and on January 8, 2026 are itemized in Invoice Nos. 22981 and 22996, which are attached collectively as Exhibit JC-1 to the pre-filed testimony of Jeffrey Cox, Jr. in this matter.

8. IRM seeks reimbursement of a total of \$6,418.46 from its escrow reserve to recover the aforementioned extraordinary, non-routine, and/or capital improvement expenses incurred in December 2025 (\$4,843.10) and on January 8, 2026 (\$1,575.36).

9. The current balance of IRM's escrow reserve fund is \$101,679.82.

10. IRM maintains that the expenses for which reimbursement is sought through this Petition meet the requirements of Commission Rule 1220-4-13-.07(7).²

11. IRM further maintains that the extraordinary, non-routine, and/or capital improvement expenses sought to be recovered herein are infrequent, unusual, and unrelated to IRM's routine services or business activities.

12. In addition, these extraordinary, non-routine, and/or capital improvement expenses are not included in IRM's base rates; therefore, IRM has no other means to recover these expenses.

² IRM notes that in TPUC Docket No. 25-00023, the Commission found that expenses incurred relative to pump replacements and line failures met the requirements of Commission Rule 1220-4-13-.07(7).

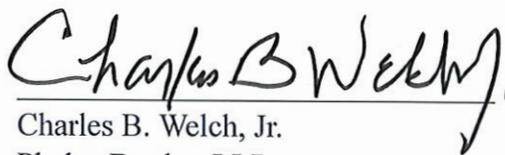
SUPPORTING MATERIALS

13. In support of this Petition, IRM concurrently submits the pre-filed testimony of Jeffrey W. Cox, Jr., as well as Exhibit JC-1. To the extent applicable and consistent with this Petition, such pre-filed testimony and Exhibit JC-1 are incorporated by reference herein.

WHEREFORE, Integrated Resource Management, Inc., respectfully requests that the Commission review and approve IRM's Petition for Approval to Withdraw Escrow Funds.

Dated: January 16th, 2026.

Respectfully submitted,



Charles B. Welch, Jr.

Phelps Dunbar LLP

414 Union Street, Suite 1105

Nashville, Tennessee 37219

Phone: (615) 726-1200

Email: chuck.welch@phelps.com

CERTIFICATE OF SERVICE

The undersigned hereby certifies that a true and exact copy of the foregoing has been sent electronically and by U.S. mail, first class, postage prepaid, to the following:

Tennessee Public Utility Commission
Attn: Ectory Lawless, Docket Manager
ectory.lawless@tn.gov
tpuc.docketroom@tn.gov
502 Deaderick Street, 4th Floor
Nashville, Tennessee 37243

Office of the Tennessee Attorney General
Consumer Advocate Division
Attn: Karen H. Stachowski, Deputy Attorney General
karen.stachowski@ag.tn.gov
P.O. Box 20207
Nashville, Tennessee 37202

Dated: January 23, 2026.

/s/ Charles B. Welch
Charles B. Welch, Jr.

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

PETITION OF INTEGRATED RESOURCE)
MANAGEMENT, INC. FOR APPROVAL) DOCKET NO. 26-00008
TO WITHDRAW ESCROW FUNDS)
)

DIRECT TESTIMONY

OF

JEFFREY W. COX JR.,

ON BEHALF OF

INTEGRATED RESOURCE MANAGEMENT, INC.

Q1. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS FOR THE RECORD.

A1. Jeffrey Cox Jr., 3444 St. Andrews Drive, White Pine, Tennessee 37890.

Q2. BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?

A2. I am the owner and president of Integrated Resource Management, Inc., d/b/a IRM Utility (“IRM”), a provider of wastewater utility service, regulated by this Commission.

Q3. WHAT ARE YOUR RESPONSIBILITIES FOR IRM?

A3. I am responsible for the day-to-day operation, permitting, and long-term planning of IRM. Among other things, this includes: supervising the system; reviewing and approving expenditures; reviewing and resolving customer issues; scoping and obtaining proposals for maintenance work; establishing and managing contracts; corresponding with regulatory personnel on existing and future permit requirements and compliance; assisting in the preparation and review of tariff documents; investigating physical and operational conditions of the distribution systems; and evaluating proposals for plant upgrades and replacements.

Q4. WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS PROCEEDING?

A4. The purpose of my testimony in this proceeding is to present information to the Tennessee Public Utility Commission (“TPUC” or “the Commission”) in support of IRM’s Petition for the Release of Escrow funds pursuant to TPUC Rule 1220-4-13-.07(7).

Q5. MR. COX, PLEASE DESCRIBE THE NATURE OF THE REQUEST TO WITHDRAW FUNDS FROM ESCROW.

A5. In December 2025, IRM incurred extraordinary, non-routine, and/or capital improvement expenses including \$1,819.30 to replace a 20-GPM 1-HP 230V Turbine Effluent Pump at the Flat Hollow main plant and \$3,023.80 to locate and repair a break in the sewer line at

Emory Point. On January 8, 2026, IRM incurred extraordinary, non-routine, and/or capital improvement expenses totaling \$1,575.36 to replace a 20-GPM Turbine Effluent – Pro STEP PLUS Pump at 935 Bhairavi. The components of the expenses incurred in December 2025 and on January 8, 2026, are itemized in Invoice Nos. 22981 and 22996, which are attached collectively as Exhibit JC-1.

IRM seeks reimbursement of a total of \$6,418.46 from its escrow reserve fund to recover the aforementioned extraordinary, non-routine, and/or capital improvement expenses incurred in December 2025 (\$4,843.10) and on January 8, 2026 (\$1,575.36). The current balance of IRM's escrow reserve fund is \$101,679.82.

Q6. HAVE YOU REVIEWED THE COMMISSION'S RULES RELATIVE TO THE RECOVERY OF REPLACEMENT COSTS FROM ESCROW?

A6. Yes. I have reviewed Commission Rule 1220-4-13-.07(7) which anticipates and permits recovery of extraordinary expenditures from escrow funds. Rule 1220-4-13-.07(7) reads as follows:

Reserve/escrow accounts established by a public wastewater utility shall be limited to paying for or reimbursing the utility for extraordinary expenses of the utility or for necessary capital projects, unless otherwise permitted by the Commission. Extraordinary expenses are those resulting from events which are infrequent and unusual in nature, and unrelated to the utilities' routine service or business activities. The utility must first receive authorization from the Commission via approved petition or, in emergency situations, authorization in writing from the Chairman of the Commission upon written request by a representative of the utility to use such funds. The Commission may require public wastewater utility employees having signature authority over such accounts to obtain a fidelity bond. The public wastewater utility's tariff shall set forth the specific amount charged to customers to fund the reserve/escrow account.

Q7. BASED ON YOUR UNDERSTANDING OF COMMISSION RULE 1220-4-13-.07(7), ARE THE REPLACEMENT COSTS RECOVERABLE FROM ESCROW?

A7. Yes. Based on my understanding of Commission Rule 1220-4-13-.07(7), and according to Staff Workpaper 4.01 attached to the testimony of Craig Cox in TPUC Docket No. 24-00073, pump replacements and service line replacements are recoverable from escrow. This understanding was reinforced by the Commission's Order in TPUC Docket No. 25-00023 granting IRM's request for the release of escrow funds to reimburse expenses related to pump replacements and line failures. The present request similarly seeks reimbursement for expenses related to pump replacement and line repairs; therefore, based on my understanding, Rule 1220-4-13-.07(7) permits recovery of these expenses from escrow.

Q8. ARE THESE REPLACEMENT COSTS INFREQUENT AND UNUSUAL AS DESCRIBED IN COMMISSION RULE 1220-4-13-.07(7)?

A8. Yes.

Q9. DOES IRM HAVE ANY OTHER MEANS TO RECOVER THESE REPLACEMENT COSTS?

A9. No. The expenses sought to be recovered are not included in any specific line item in IRM's base rates. Therefore, IRM has no means to recover these expenses other than to withdraw from the escrow reserve fund.

Q10. PLEASE DESCRIBE THE DIFFERENT COMPONENTS OF THE REPLACEMENT COSTS.

A10. The components of the replacement costs are itemized in Invoice Nos. 22981 and 22996, attached collectively as Exhibit JC-1.

Q11. IS THE BALANCE IN IRM'S ESCROW RESERVE ADEQUATE FOR A WITHDRAWAL OF \$6,418.46 AT THIS TIME?

A11. Yes. The current balance of the escrow reserve fund is \$101,679.82.

Q12. MR. COX, PLEASE SUMMARIZE IRM'S REQUEST TO THE COMMISSION.

A12. IRM is requesting to withdraw \$6,418.46 from its escrow reserve fund to recover expenses incurred in December 2025 and on January 8, 2026 to complete non-routine pump replacements and repairs to broken lines.

Q13. DOES THIS COMPLETE YOUR TESTIMONY?

A13. Yes, it does.

BEFORE THE TENNESSEE PUBLIC UTILITY COMMISSION
NASHVILLE, TENNESSEE

INTEGRATED RESOURCE)
MANAGEMENT, INC.'S REQUEST,)
PURSUANT TO TPUC) DOCKET NO. _____
RULE 1220-04-13-.07(7), FOR THE)
EMERGENCY RELEASE OF ESCROW)
FUNDS)

AFFIDAVIT OF JEFFREY COX, JR.

I, Jeffrey W. Cox, Jr., on behalf of Integrated Resource Management, Inc., hereby certify that the attached direct testimony represents my opinion in the above-referenced matter and is true and accurate to the best of my knowledge, information, and belief.



Jeffrey W. Cox, Jr.

Sworn to and subscribed before me this 22 day of January 2026.



NOTARY PUBLIC

My Commission Expires Sep. 29, 2027

My Commission expires: _____



COLLECTIVE EXHIBIT JC-1
ITEMIZED INVOICES

INVOICE

IRM-C&C COMPANY
 PO Box 71526
 Knoxville, TN 37938-1526

irmutility@gmail.com
 +1 (865) 674-0828

IRM-UTILITY:Non-Routine

Bill to
 Mr. Jeffrey W. Cox JR
 Intergrated Resource Management, Inc
 IRM Utility, Inc. P.O. Box 71526
 Knoxville, TN 37938

Ship to
 Mr. Jeffrey W. Cox JR
 Intergrated Resource Management, Inc
 IRM Utility, Inc. P.O. Box 71526
 Knoxville, TN 37938

Invoice details

Invoice no.: 22981
 Terms: Due on receipt
 Invoice date: 12/31/2025
 Due date: 01/01/2026

#	Product or service	Description	Qty	Rate	Amount
1.		December 2025 Non Routine Maintenance			
2.		12-04-2025 - Flat Hollow - Main plant, installed new 20gpm in on dosing was just a bad pump			
3.	Foreman	Foreman	4	\$47.50	\$190.00
4.	Laborer	Laborer	4	\$27.50	\$110.00
5.	Mileage Service Truck	Mileage - Service Truck	99	\$0.70	\$69.30
6.	Pump-1HP 20gpm-230V	20 gpm 1HP 230V Turbine Effluent Pump	1	\$1,450.00	\$1,450.00
7.		12-10-2025 - Break in sewer line reported at Emory Pt at top of hill, rented machine and tried to locate source of leak in main 4" line, unable to locate just yet 4 hours machine time, digging			
8.	Equipment Operator	Equipment Operator	4	\$50.00	\$200.00
9.	Excavation Equipment	Equipment Hours	4	\$75.00	\$300.00
10.	Machine Delivery Charge	Reimbursable Excavation	1	\$275.00	\$275.00

EXHIBIT JC-1

11. Foreman	Foreman	4	\$47.50	\$190.00
12. Tech 1	Technician	4	\$27.50	\$110.00
13. Laborer	Laborer	4	\$27.50	\$110.00
14. Mileage Service Truck	Mileage - Service Truck	216	\$0.70	\$151.20
15.	12-11-2025 - Emory Pointe - sewer main break repair complete.			
16. Equipment Operator	Equipment Operator	6	\$50.00	\$300.00
17. Excavation Equipment	Equipment Hours	6	\$75.00	\$450.00
18. Foreman Construction Supervisor	Foreman Construction Supervisor	8	\$47.50	\$380.00
19. Tech 1	Technician	8	\$27.50	\$220.00
20. Laborer	Laborer	8	\$27.50	\$220.00
21. Mileage Service Truck	Mileage - Service Truck	168	\$0.70	\$117.60

Total \$4,843.10

Ways to pay



Overdue 01/01/2026

[View and pay](#)

INVOICE

IRM-C&C COMPANY
PO Box 71526
Knoxville, TN 37938-1526

irmutility@gmail.com
+1 (865) 674-0828

IRM-UTILITY:Non-Routine

Bill to
Mr. Jeffrey W. Cox JR
Intergrated Resource Management, Inc
IRM Utility, Inc. P.O. Box 71526
Knoxville, TN 37938

Ship to
Mr. Jeffrey W. Cox JR
Intergrated Resource Management, Inc
IRM Utility, Inc. P.O. Box 71526
Knoxville, TN 37938

Invoice details

Invoice no.: 22996
Terms: Due on receipt
Invoice date: 01/14/2026
Due date: 02/01/2026

#	Product or service	Description	Qty	Rate	Amount
1.		January 2026 - Non Routine Maintenance			
2.		01-08-2026 - 935 Bhairavi replace pump and filter float, replumb pump with union at the top instead of on the side, spray out all risers, test pump, test floats, put system back on.			
3.	Foreman	Foreman	8	\$47.50	\$380.00
4.	Mileage Service Truck	Mileage - Service Truck	316	\$0.725	\$229.10
5.	P-TE-20-PLUS-Sale	20 GPM Turbine Effluent - Pro STEP PLUS	1	\$836.26	\$836.26
6.	Float Switch - INV	Float/Filter Switch	1	\$85.00	\$85.00
7.	Reimbursable Materials	Reimbursable Materials (PVC, 1.25" Union, Fittings, and Pipe)	1	\$45.00	\$45.00

Total **\$1,575.36**

Ways to pay



View and pay