

BEFORE THE TENNESSEE PUBLIC UTILITY COMMISSION

NASHVILLE, TENNESSEE

March 2, 2026

IN RE:)
)
PETITION OF INTEGRATED RESOURCE) **DOCKET NO.**
MANAGEMENT, INC. D/B/A IRM UTILITY FOR) **26-00008**
APPROVAL TO WITHDRAW ESCROW FUNDS)

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

This matter came before Chairman David F. Jones, Vice Chairman John Hie, Commissioner Robin L. Morrison, Commissioner Clay R. Good, and Commissioner David Crowell of the Tennessee Public Utility Commission (the “Commission” or “TPUC”), the voting panel assigned to this docket, during a regularly scheduled Commission Conference held on February 17, 2026. The panel convened to consider the *Petition of Integrated Resource Management, Inc. d/b/a IRM Utility for Approval to Withdraw Escrow Funds* (“*Petition*”) filed by Integrated Resource Management, Inc. d/b/a IRM Utility (“IRM” or “Company”), on January 23, 2026. In its *Petition*, IRM is seeking approval to withdraw \$6,418.46 from the Company’s escrow account to recover extraordinary expenses and/or expenses for necessary capital projects incurred during the period of December 2025 through January 8, 2026.¹

I. BACKGROUND

IRM operates a public utility that provides wastewater services to 274 customers through 13 systems in Tennessee, in accordance with Tenn. Code Ann. § 65-4-101.² On January 23, 2026,

¹ *Petition*, p. 3 (January 23, 2026).

² *Id.* at 1.

IRM filed its *Petition* seeking release of escrow funds to reimburse the Company for expenditures incurred for three repairs totaling \$6,418.46: (1) \$1,819.30 to replace a 20-GPM 1-HP 230V Turbine Effluent Pump at the Flat Hollow main plant in December 2025; (2) \$3,023.80 to locate and repair a break in the sewer line at Emory Point in December 2025; and (3) \$1,575.36 to replace a 20-GPM Turbine Effluent – Pro STEP PLUS Pump at 935 Bhairavi on January 8, 2026.³ The Company filed the Direct Testimony of Jeffrey W. Cox, Jr., in support of its *Petition*.⁴ In his testimony, Mr. Cox described the repairs and stated that the escrow account had a balance of \$101,679.82.⁵

On January 26, 2026, the Consumer Advocate Division of the Tennessee Attorney General’s Office (“Consumer Advocate”) filed a letter stating that it had reviewed the Company’s request and supporting documentation and that it did not intend to intervene in this proceeding.⁶

II. THE HEARING

A hearing in this matter was held before the Commissioners during the regularly scheduled Commission Conference on February 17, 2026, as noticed by the Commission on February 6, 2026. Participating in the hearing were:

Integrated Resource Management, Inc. – Charles B. Welch, Jr., Esq., Phelps Dunbar LLP, 414 Union Street, Suite 1105, Nashville, Tennessee 37219, and Jeffrey W. Cox, Jr., President, 3444 Saint Andrews Drive, White Pine, Tennessee 37890.

During the hearing, Jeffrey W. Cox, Jr., President of IRM, appeared virtually and presented testimony on behalf of the Company. Mr. Cox was subject to questions from the Commissioners

³ *Id.* at 3.

⁴ *Petition*, Ex. 1, Jeffrey W. Cox, Jr., Pre-Filed Direct Testimony (January 26, 2026) (“Ex. 1”).

⁵ *Id.* at Ex. 1, pp. 2-3.

⁶ *Letter to Chairman David F. Jones Re Consumer Advocate Will Not Seek Intervention in this Docket from Karen H. Stachowski, Consumer Advocate* (January 26, 2026).

and Commission Staff. Members of the public were given an opportunity to offer comments, but none were submitted.

III. STANDARD FOR COMMISSION APPROVAL

A public wastewater utility must obtain Commission approval for extraordinary expenditures from escrow funds in accordance with Commission Rule 1220-4-13-.07(7), which states:

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 account 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.⁷

IV. FINDINGS AND CONCLUSIONS

The Company requests reimbursement from escrow reserves for costs totaling \$1,819.30 to replace a 20-GPM 1-HP 230V Turbine Effluent Pump at Flat Hollow; \$3,023.80 to locate and repair a break in the sewer line at Emory Point; and \$1,575.36 to replace a 20-GPM Turbine Effluent – Pro STEP PLUS Pump. The total amount requested is \$6,418.46.⁸

The panel found that the expenditures described in the *Petition* meet the requirements of Commission Rule 1220-4-13-.07(7). The panel further found that the reimbursement requested in the *Petition* reflects extraordinary, non-routine, or capital improvement items necessary to

⁷ Tenn. Comp. R. & Regs. 1220-4-13-.07(7).

⁸ *Petition*, p. 3 (January 26, 2026).

maintain system reliability and regulatory compliance. Therefore, the panel voted unanimously to approve the *Petition* as filed and to allow IRM to be reimbursed \$6,418.46 from the Company's escrow reserve fund to recover extraordinary expenses and/or expenses for necessary capital projects incurred from December 2025 through January 8, 2026.

IT IS THEREFORE ORDERED THAT:

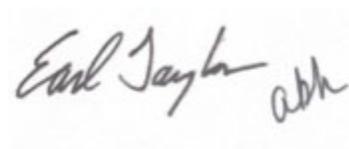
1. The *Petition of Integrated Resource Management, Inc. d/b/a IRM Utility for Approval to Withdraw Escrow Funds* is approved.
2. Any person aggrieved by the Commission's decision in this matter may file a Petition for Reconsideration with the Commission within 15 days from the date of this Order.
3. Any person aggrieved by the Commission's decision in this matter has the right to judicial review by filing a Petition for Review in the Tennessee Court of Appeals, Middle Section, within 60 days from the date of this Order.

FOR THE TENNESSEE PUBLIC UTILITY COMMISSION:

**Chairman David F. Jones,
Vice Chairman John Hie,
Commissioner Robin L. Morrison,
Commissioner Clay R. Good, and
Commissioner David Crowell concurred.**

None dissented.

ATTEST:

A handwritten signature in black ink that reads "Earl Taylor" followed by the initials "abh".

Earl R. Taylor, Executive Director