



MCC-005            RE:    Long Term Debt  
                         WITNESS:    Barrows

Please provide copies of all long term debt of Utility Solutions – Water Utility.

MCC-006            RE:    2009 Improvements  
                         WITNESS:    Barrows

Please list capital cost and depreciation expense for 3<sup>rd</sup> well in service in 2009 and water system improvements in 2009. Identify customers being served by both and description of properties.

MCC-007            RE:    Income Taxes  
                         WITNESS:    Barrows

Please provide 2007 and 2008 State and Federal Income Tax returns filed by Utility Solutions.

MCC-008            RE:    Income Taxes  
                         WITNESS:    Barrows

In Utility Solution's filing for initial rates the pre-filed testimony of Mr. Ronald R. Woods indicates on page seven that recovery of income taxes was not included because Utility Solutions had sufficient net operating loss carry forwards to offset any income tax obligations arising out of the filing. What is the current total balance of net operating loss carry forwards?

MCC-009            RE:    Utility Plant  
                         WITNESS:    Barrows

Page 4 of testimony indicates utility plant was purchased in 2003. What was the original cost of properties prior to purchase and when did consumers start paying for services received from either previous owners or others?

MCC-010            RE:    Statement A – Balance Sheet  
                         WITNESS:    Barrows

38.5.121 Balance Sheet – Assets and Liabilities and Stock Holder's Equity does not match – Why not?

MCC-011            RE:    Management Contract  
                         WITNESS:    Barrows

Please provide Management Contract listed on 38.5.122 Income Statement and basis and calculations for the \$61,114.92 charge.

MCC-012 RE: Restart Deposits  
WITNESS: Barrows

Please identify where on the balance sheet restart deposits are listed and total associated with them.

MCC-013 RE: Plant Account  
WITNESS: Barrows

Please reconcile plant accounts in 2007 and 2008 Annual Reports to the PSC by account and rate filings.

Totals

p. 7	(2007)	current year	\$1,022,977.82
p. 7	(2008)	prior year	\$1,510,599.06
		Rate Filing	\$1,180,990.06

MCC-014 RE: Accumulated Depreciation  
WITNESS: Barrows

Please reconcile by plant account in 2007 and 2008 Annual Reports to PSC by account and rate filings.

Totals

p. 8	(2007)	current year	\$182,710.85
p. 8	(2008)	prior year	\$274,482.51
		Rate Filing	\$243,419.07

MCC-015 RE: Regulatory Consulting Service  
WITNESS: Barrows

Please provide 2009 regulatory consulting services costs to date.

MCC-016 RE: System Map  
WITNESS: Barrows

Please provide system map for Utility Solutions entire water service indicating regulated and non-regulated areas.

MCC-017            RE:    Allocation of Plant  
                      WITNESS:   Barrows

Please show the total for each utility plant account and how that total is allocated among unregulated operations, the regulated water utility, and the regulated waste water utility.

MCC-018            RE:    Allocation of Revenues and Expenses  
                      WITNESS:   Barrows

Please show the total for each revenue and expense account and how the respective totals are allocated among unregulated operations, the regulated water utility, and the regulated waste water utility.

MCC-019            RE:    Affiliate Transactions  
                      WITNESS:   Barrows

Please identify any and all affiliates. Please list any and all affiliated transactions costs and the basis for those costs.

MCC-020            RE:    Interest Expense  
                      WITNESS:   Barrows

The balance sheet indicates that there are total liabilities of \$1,931,126. Why is there no associated interest expense showing on the income statement?

MCC-021            RE:    Audits  
                      WITNESS:   Barrows

Please provide any and all audits for Utility Solutions LLC.

MCC-022            RE:    Water Usage  
                      WITNESS:   Barrows

Please provide the number of actual customers, potential total new customers, and actual metered water usage for both the regulated and unregulated water operations for the test period.

MCC-023            RE:    Office Furniture and Equipment  
                      WITNESS:   Barrows

Please detail the items included in office furniture and equipment and explain why these items are being included in rate base.

MCC-024                RE:    Working Cash  
                             WITNESS:    Barrows

Please indicate why materials and supplies were added to O&M expenses which already includes materials and supplies and why property taxes were added when they are already included in other taxes in the working cash calculation.

MCC-025                RE:    Utility History  
                             WITNESS:    Barrows

Please provide a narrative detailing the history of the water utility including by year:

- a. When plant was installed and costs of that plant.
- b. When consumers started being charged by the utility and the rates charged for both unregulated and regulated operations.

MCC-026                RE:    Regulatory Commission Expenses  
                             WITNESS:    Barrows

Please provide details of the regulatory commission expenses of \$3,056.32 for 2008 and the details of these expenses to date for 2009.

MCC-027                RE:    Petty Cash  
                             WITNESS:    Barrows

Please indicate the exact nature of petty cash expenses included in O&M expenses on the income statement for 2008.

MCC-028                RE:    Loan Fees  
                             WITNESS:    Barrows

Please provide details of the loan fees included in O&M expenses indicating the individual amounts paid and to which loans they specifically relate.

MCC-029                RE:    Notes Payable and Long Term Liabilities  
                             WITNESS:    Barrows

Please provide any letters of credit, loan agreements etc., covering the \$366,524 in Notes Payable and \$1,491,435 in Long-Term debt listed on the December 31, 2008 balance sheet.

MCC-030                    RE:    3<sup>rd</sup> Well  
                                  WITNESS:    Barrows

Please indicate the difference between the December 2008 finishing of the 3<sup>rd</sup> well and the January 2009 finishing of 3<sup>rd</sup> well and water system improvements as referenced in footnote (1) on Statement I. Please indicate when the 3<sup>rd</sup> well and water system improvements were actually placed in service.

MCC-031                    RE:    Contracted/Other Services  
                                  WITNESS:    Barrows

Please indicate what contracted/other services include and the vendor(s) who performed these services and the amounts they were paid.

MCC-032                    RE:    Auto Transportation  
                                  WITNESS:    Barrows

Please indicate how auto transportation expenses were calculated and how they contributed to the operation of the utility.