



ITEM #	<b>AUDIT OBJECTIVE OR QUESTION</b> <b>(Add supplemental background for auditor)</b>
1	Please verify that there is a recorded warranty deed showing water facilities in the name of Brendenwood Water Systems, Inc.
2	Please verify that books and records are being maintained in compliance with NARUC
3	Please determine ratebase as of the time of transfer – do not make adjustments for non used and useful plant or for working capital
4	Please verify date of transfer.
5	Please verify the utility is charging the approved rates and charges
6	Please determine the number of new connections since last rate case
7	Please determine dollar amount of customer deposits transferred to seller
8	Please verify that seller handled UPIS retirements correctly.