

DATA INFORMATION REQUEST
Confluence Rivers Utility Operating Company, Inc.
WR-2023-0006
General Rate Case

Requested From: Confluence Rivers

Date Requested: June 9, 2023

Information Requested:

RSM's workpapers for its audit of CSWR LLC's 2020, 2021 and 2022 financial statements included a CSWR document titled "CSWR LLC & Subsidiaries – Capitalization of Plant in Service Policy & Procedures." Please provide a copy of this document.

Requested By: David Murray

Information Provided:

RSM is the owner of the audit workpapers and is prohibited by firm policy from providing CSWR access to the workpapers. Therefore, the Company is unable to identify the specific document named. CSWR, LLC has no formally approved Capitalization Policy or Accounting Manual and relies on the NARUC Uniform System of Accounts for the relevant policies and procedures.

Responsible Person: Aaron Silas