

Should water service provide a revenue support or subsidy to sewer?

Triumph Foods supports DSP, which requires prices within a district support the district costs. Therefore, no subsidy to sewer operations would be necessary.

2. Class Cost of Service & Rate Design.

What are the proper allocations for costs not directly assigned to a particular system?

Triumph Foods takes no position on this issue at this time.

What is the appropriate basis upon which to allocate costs to each customer class?

Triumph Foods takes no position on this issue at this time.

What is the appropriate way to establish the customer charge?

Triumph Foods takes no position on this issue at this time.

Should the customer charge be uniform across all districts?

Triumph Foods takes no position on this issue at this time.

Should the commodity charge be set as a declining block rate or should the commodity charge be uniform for all levels of usage?

Triumph Foods supports the current commodity blocks for Rate J customers. This rate structure reflects the intra-class cost of service for customers who take service under Rate J.

How should any rate increases or rate decreases resulting from this case be spread or allocated?

Triumph Foods supports an equal percentage increase or decrease across all rate revenues.

WHEREFORE, Triumph Foods respectfully submits this Statement of Position.

/s/ Lisa A. Gilbreath

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Certificate of Service

I hereby certify that a true and correct copy of the foregoing was e-mailed on this 15th day of February, 2012, to the persons on the Commission's service list in this case.

/s/ Lisa A. Gilbreath

Attorney for Triumph Foods, LLC