

Exhibit 3

Old and New Tariff (Redlined)

~~Utah PSC 1st revised sheet No.
Superseding original Sheet No.~~

~~Schedule of Rates, Rules and Regulations~~

~~Wanship Cottage Water Company, Inc.
P.O. Box 176
Coalville, Utah 84017~~

~~TARIFF~~

~~for~~

~~WATER SERVICE~~

~~in the~~

~~STATE OF UTAH~~

~~Issued on one day notice to the Commission and to the
public by authority of the Public Service Commission of
Utah's Order in Case No. 88-067-01, filed February 22, 1988~~

~~Issued: June 1, 1988 Effective: June 1, 1988~~

~~By: R. Dean Geary
President~~

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~~A. SERVICE RATE SCHEDULE~~

~~APPLICABILITY~~

~~Applicable in entire service area to water service for culinary and domestic purposes at one point of delivery for use at a single dwelling unit.~~

~~RATE~~

Usage	Charges	
No maximum	\$19.00 minimum monthly charge for each service connection (Partial months are not prorated).	(N)

~~Water is not metered. Customers have agreed to minimize usage by (1) Using water primarily for culinary use, and (2) avoiding wasteful practices.~~

~~NEW SERVICE CONNECTION FEE~~

One time charge for each service line installation, to be paid in full before water service is provided. (For the accounting of the company, revenues received from this charge will be treated as contributions towards plant.)	\$400.00	(N)
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~~OTHER CHARGES~~

1. Returned check	\$ 5.00	(N)
2. Account transfer charge, where a new customer becomes responsible for paying the bills for an existing service connection and there is not an interruption in service.	\$ 10.00	(N)
3. Reconnect fee for an existing service line where service was been terminated for at least one month (i.e. has not been continuous). Examples of reasons for termination would be; a) to avoid paying monthly charges in the winter, b) vacancies between owners or tenants, or c) nonpayment of bills. This fee includes an account transfer charge.	\$100.00	(N)

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~~B. Condition of Service~~

~~1. Service Connections: Permission shall be obtained from the Company before any service connection can be made to any part of the waterworks system or before any work can be performed upon old or new connections. No unauthorized person shall tap any water main or distribution pipe of the Company or insert therein any corporation stop, or any other fixture or appliance or alter or disturb any service pipe, corporation stop, curb stop, gate valve, hydrant, water meter or any other part of the waterworks system or attachment thereto. No person shall, without first obtaining a permit from the Company, connect or disconnect any service pipe to or from the mains or distribution pipes of said waterworks system nor to or from any other service pipe now or hereafter connected with said system; nor make any repairs to, additions to, or alterations of any such service pipe, tap, stop cock, or any other fixture or attachment connected with any (N) such service pipe.~~

~~2. Service Line and Use Restrictions: All service line materials and installation shall be provided by the applicant. Installation shall be inspected and approved by the Company before the service line trench is backfilled. All new hookups shall provide a shut-off valve on the service line near the connection to the water system. This is in addition to the valve that is the property of the water company. The owner or occupant of any building or premises entitled to the use of water from the Company shall not supply water to any other building or premises without written (N) permission of the Company.~~

~~3. Service Initiation and Termination: Service may be turned off by the Company when so requested by the applicant or when the applicant fails to abide by these regulations, including but not limited to failure to timely pay for service provided. Whenever the water is terminated at any premises, it shall be reinstated again only upon payment in full of the applicable reconnection fee shown in the rate schedule and any past due amounts and~~

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~~4. Reconnect fee where service line had to be physically disconnected because of unauthorized turning on of service by the customer. In addition, the customer will be charged the monthly charge for the period of time unauthorized service was received. \$150.00 (N)~~

~~X 5. Seasonal turn-on and turn-off's by company for those customers who remain as customers and pay the monthly fee year round but want their water turned off to prevent freezing in the winter. \$ 25.00 (N)~~

~~6. Interest on past due bills 1 1/2 % per month applied to amounts over 30 days delinquent. (N)~~

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~~required service deposits due from the customer. (N)~~

~~4. Seasonal turn-on and turn-off's: Customers are encouraged to have a shut-off valve on the service line near the connection to the water system for seasonal turn-ons and turn-offs. In existing situations where existing service lines do not have such a valve the customer may use the valve that belongs to the Company but the customer is responsible for any damage as explained in section~~

~~B. 6. (N)~~

~~5. Disruption Liability: The Company shall use reasonable diligence to provide continuous water service to its customers, and shall make a reasonable effort to furnish them with a clean, pure supply of water, but the Company shall not be held liable for damages to any water user by reason of any stoppage or interruption of his water supply caused by scarcity of water; accidents to works; temporary interruptions for alterations, additions or repairs; acts of God; the acts of the customer; or other unavoidable causes. (N)~~

~~6. Damage to Facilities: Costs of any damages to the water system, including damages to the company valve at the service connection, that is caused by the actions of the customer shall be assessed against the customer. (N)~~

~~7. Billing and Payments: Bills covering the charges shall be rendered quarterly and shall be due fifteen days 15 days after being rendered. If any customer neglects or refuses to pay the water service bill or any other obligation due to Company within 30 days from the billing date of said bill, the account shall be considered delinquent and shall be governed by section 6 of the Utah Residential Utility Service Regulations. (N)~~

~~8. Regulated Usage: Whenever the Company shall determine that the amount of water available to its distribution system has diminished to such a volume that, unless restricted, the public health, safety and general welfare is likely to be endangered, it may prescribe rules and regulations~~

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~~to conserve the water supply during such emergency, Such rules and regulations may include, but shall not be limited to, the restriction of certain hours (or total prohibition) of the use of water for outdoor watering. Since the water is not metered it is important that all customers minimize usage by avoiding wasteful practices. Wasteful practices include but are not limited to; 1) not timely repairing leaks in customers service line and plumbing, 2) irrigating of lawns and gardens. Limited outdoor watering is allowed under the following policies:~~

- ~~a) Permanent year round residents shall water during the weekdays.~~
- ~~b) Non-permanent residents, i.e. weekend, seasonal, etc., shall water on the weekends.~~ (N)

~~9. Changes and Amendments: The right is reserved to amend or add to these Rules and Regulations as experience may show it to be necessary or where such amendments or additions are added to section R750-200 of the Utah Residential Utility Service Regulations, or where such amendments or additions are approved by the Public Service Commission of Utah.~~ (N)

~~C. Facility Extension Policy~~

~~1. Definition: An extension is any continuation of, or branch from, the nearest available existing line of the Company, including any increase of capacity of an existing line to meet the customer's requirements.~~

~~2. Costs: The total cost of extensions, including engineering, labor, and materials, shall be paid by the applicants. Where more than one applicant is involved in the extension, the costs shall be prorated on the basis of the street frontage distances involved or upon such other basis as may be mutually agreed by the applicants. Sufficient valves and fire hydrants must be included with every installation.~~

~~3. Construction Standards: Minimum standards of~~

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~~the Company shall be met, which standards shall also comply with the standards of the Utah State Bureau of Environmental Health. Pipe sizes shall be designated by the Company, but the size shall never be smaller than 4 inches in diameter. The pipeline shall be installed only along dedicated streets and highways. (N)~~

~~4. Water Storage and Supply: All costs for providing existing water supply and storage shall be paid by the Company. This cost shall include the maintenance and operation of pumps as required for operation of the system.~~

~~5. Ownership: Completed facilities shall be owned, operated, and maintained by the Company.~~

~~6. Temporary Service: The customer will pay the total cost for the installation and removal of any extension for service to a venture of a temporary or speculative nature. Such costs will be estimated and paid before work is begun on the extension.~~

~~(N) — new additions to the original tariff.~~

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WANSHIP WATER COMPANY LLC

RATES AND FEES SCHEDULE
AND
RULES AND REGULATIONS

TARIFF NO. 31

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WATER RATES, FEES, AND OTHER CHARGES

The following Schedule of Water Rates, Fees, and Other Charges is applicable to each “Customer.” For Company purposes, a “Customer” means the owner of a Lot within the Company’s service area that has applied for and been approved to receive Company water service for culinary use at a single-family dwelling.

<u>Description</u>	<u>Rates, Fees & Charges Amounts</u>
<u>Monthly Water Rates and Fees</u>	
Unmetered water for connected customers	\$ 153.50
Standby fee *	\$ 38.50
<u>Monthly Fees and Charges</u>	
2nd lot fee (double lot with one cabin or house)	\$ 6.25
Charge for construction water rental (fire hydrant use), per use per month	\$ 500.00
Interest rate on bills more than 30 days past due. Monthly percentage.	1.50%
<u>One-Time Fees</u>	
First time service connection fee	\$ 3,000.00
Turn on/off service with existing connection fee	\$ 125.00
Reconnection for existing connection fee	\$ 125.00
Reconnection for unauthorized use fee	\$ 150.00
Shut off notice fee	\$ 150.00
Disconnection fee	\$ 125.00
Delinquent lien fee	\$ 150.00
Ownership change fee	\$ 100.00
Return check fee	\$ 50.00
Late fee on bills 30 days past due	\$ 50.00
<u>Other Charges</u>	
Charge for unwarranted service call or service call on customer's side of the connection.	Actual cost of repair
Theft of service charge	\$ 1,000.00

* Applies to a lot where water service is available but is not connected to the Company water system or where the Company has disconnected water service at the Customer’s request or involuntarily disconnected a Customer’s water service after providing proper notice to the Customer.

RULES AND REGULATIONS

1. **Acquiring Company Water Service.** Any eligible Lot Owner in the Company Service Area desiring to obtain water service from the Company shall submit a completed application to the Company in writing. The Company may issue a form for such purposes. As a condition of approval, the applicant shall: 1) agree to comply with all Company Rules and Regulations; and 2) submit payment of the First Time Service Connection Fee.

2. **Connecting to the Company Water System.** Once an application for Company water service has been approved by the Company, the Customer shall request in writing and the Company oversee the installation of a lateral distribution line providing water service to the Customer's property line. All engineering and water system design decisions related to installation of lateral or other distribution lines shall be under the sole authority of the Company. Any excavation, construction, and installation between the Company's Water System and up to three (3) feet beyond the Customer's property line shall exclusively be made by the Company or its formal delegate. All materials and installation specifications used to convey Company water shall comply with the Utah Department of Environmental Quality standards and specifications. The Company is to own all infrastructure related to lateral distribution lines up to the Customer's property line.

3. **Unauthorized Connections to the Company Water System.** No unauthorized person shall tap any water main or distribution pipe of the Company or insert therein any corporation cock, stop cock, or any other fixture or appliance or alter or disturb any service pipe, corporation stop, curb stop, gate valve, hydrant, or any other attachment to the Company's Water System. No person shall install any water service pipe or connect or disconnect any such service pipe with or from the mains or distribution pipes of the Company's Water System, nor with or from any other service pipe now or hereafter connected with said system, nor make any repairs, additions to, or alterations of any such service pipe, tap, stop cock, or any other fixture or attachments connected with any such service pipe, without first obtaining a permit from the Company.

4. **Application for Permit to Install Customer Service Line.** A Customer shall obtain a permit from the Company before any connection can be made to any part of the Company's Water System or before any work can be performed on existing connections. The Company shall issue a permit only after receiving a Customer's written application on forms obtained from the Company. If it is determined necessary, the Company may make a reasonable request to the Customer for documents related to installing the Customer Service Line.

5. **Customer Service Line.** The Customer is responsible for installing a Customer Service Line extending from the Company-owned lateral distribution line ending at the Customer's property line to the building seeking water service on the Customer's lot. All costs for Customer Service Line materials and installation shall be provided and paid for by the Customer. The Customer owns the Customer Service Line and is responsible for any required maintenance or replacement of the Customer Service Line after installation. A

shut-off valve shall be provided by the Customer on each Customer Service Line and located in a location accessible to the Company. The installation of a Customer Service Line shall be inspected and approved by the Company before the Customer Service Line trench is backfilled.

6. **Backflow Prevention.** A Customer who has obtained a permit to connect to the Company Water System or to perform work on an existing connection to the Company Water System shall provide, at their sole expense, any and all backflow prevention/protection device(s) deemed necessary by the Company and to comply with the regulations and rules of the Utah Department of Environmental Quality to protect the water quality of the water system from a potential backflow incidence. The Customer is responsible for maintenance, repair, and any required proof of certification of inspection costs. Evidence of inspection certifications must be submitted to the Company upon its request. The Company will order the inspection and bill the Customer for the service if the Customer fails to perform the required testing or submit the testing certification in a timely manner or within one (1) month.
7. **Receiving Water Service.** Before a Customer receives water service, the Company must inspect and approve the use of the Customer's Service Line as adequate to convey Company water. The Customer must pay the Turn-On Service Fee for the Existing Connection to begin water service.
8. **Emergency Regulation of Water Use.** Whenever the Company determines that the amount of water available to distribute to its customers has diminished to such a volume that, unless restricted, the public health, safety, and general welfare is likely to be endangered, the Company may prescribe rules and regulations to conserve the water supply during such emergency. Such rules and regulations may include, but shall not be limited to, the restriction to certain hours (or total prohibition) of the use of water for outdoor watering.
9. **Water Use Restrictions/Theft of Services.** The owner or occupant of any building or premises entitled to the use of water from the Company shall not supply water to any other facility or premises without the Company's written permission.
10. **Service Turn-on and Turn-off.** Only authorized representatives of the Company shall turn the water service on or off, except in case of an emergency or when the Company grants special permission. The Company may turn off service when requested by the Customer, if the Customer fails to abide by these regulations or as permitted by Utah Administrative Code R746-200-7, Termination of Service. If the Company turns off service to a Customer, the Customer is required to pay all delinquent balances owed, late charges, and reconnection fees as shown in the rate schedule before the Company turns on service.

11. **Disruption Liability.** The Company shall use reasonable diligence to provide continuous

water service to its Customers and shall make a reasonable effort to furnish all Customers with a clean, pure supply of water that meets applicable State and Federal water guidelines for culinary needs. The Company shall not be held liable for damages to any Customer or water user by reason of any stoppage or interruption of water service caused by a scarcity of water, accidents to works, water main alterations, additions or repairs, acts of God, acts of third persons, government interference, or other unavoidable causes beyond the Company's control.

12. **Damage to Facilities.** Costs of any damage resulting from the negligence and/or failure of the owner, agent, or tenant to properly protect the Customer Service Line or Company facilities installed upon premises supplied with water, including but not limited to vandalism, fire, freezing, or construction work, shall be assessed against such Customer, owner, applicant, agent, or tenant. No Customer or person shall tamper with or remove the Customer Service Line or infrastructure or interfere thereof.

13. **Discontinuance of Service.** Any Customer wishing to discontinue service shall notify the Company in writing at least three (3) days in advance so that the connection can be prepared for a final billing. Such a final bill shall be due and payable upon receipt.

14. **Billing and Payments.** The Company shall use a quarterly billing cycle. At the end of each billing cycle, the Company shall issue to each Customer a bill including all applicable charges, which shall be due within thirty (30) days after issuance. The Company may contract with a third party to handle all billing and customer payments and shall notify Customers of such an arrangement.

15. **Capital Reserve Accounting Requirements.** A Capital Reserve Account, targeted to equal the annual depreciation expense and yearly amortization of the contribution in aid of construction of the Company's Water System assets and equipment, shall be established, subject to the following:
 - a. All designated capital reserve fees generated from rates shall be deposited into the Capital Reserve Account. Any excess fees collected from overage rates, after deducting for any variable expenses shall be deposited into the Capital Reserve Account.

 - b. All Capital Reserve Account funds shall be deposited into a restricted bank account, such as a separate escrow account, within sixty (60) days from receipt of such payment.

 - c. Withdrawals from the Capital Reserve Account shall be made primarily for capital replacements and improvements.
 - i. Should the Company have financial obligations from expenses that are a necessary cost of doing business but do not necessarily qualify as a capital replacement or improvement described in paragraph 15(g), the Company can use funds from the Capital Reserve Account until it files for its next rate increase, subject to the provisions in paragraph 15(e).

- d. In accordance with Utah Administrative Rule R746-401, the Company shall file a report with the Public Service Commission of Utah (Commission), at least 30 days before beginning construction or before the purchase or acquisition of any water well or spring development, water storage reservoir, water transmission pipeline one mile or more in length, or any other utility plant devoted to service, the cost of which exceeds 5% of total utility plant in service, and obtain written Commission approval before beginning construction of or acquiring said utility asset.
- e. Upon request by the Commission or the Utah Division of Public Utilities (Division), the Company shall also provide a separate accounting of the Capital Reserve Account consisting of monthly bank statements encompassing the entire calendar year showing a series of deposits made within sixty (60) days from the receipt of rate payments for each billing cycle and withdrawals that meet requirements of paragraph 15(a), (b), and (c) above. Such detailed accounting, including copies of bank statements and possibly other sensitive information, shall be marked as “confidential.”
- f. The balance in the Capital Reserve Account shall be clearly identifiable in the Company’s financial statements.
- g. In identifying a qualifying expenditure for replacement or improvements that may be made from the Capital Reserve Account, the Company shall consider the following guidelines:
 - i. Capital improvements are typically high-cost items with long service lives, including, but not limited to, the distribution pipe main lines, storage reservoirs, wells, and surface water intakes. Expenditures that qualify as capital expenditures are those that extend the life of an asset, enhance its original value with better quality materials or system upgrades, or replace such assets.
 - ii. Capital improvements do not include minor expenses such as repair clamps, inventory parts, fittings, spare pipe pieces to facilitate repairs, small tools, maintenance supplies such as paint or grease, service contracts, and other day-to-day supplies. Expenses for these items are properly classified as “operating and maintenance” expenses.
 - iii. Additionally, it is not appropriate to use Capital Reserve Account funds from existing customers for system expansion, that is, to extend main lines to serve new areas or new customers or install new services. Funds for the expansion of the system should come from new development, impact fees, connection fees, assessments, or other sources so that those benefiting from the improvement contribute the funds for its construction.
- h. In the event any payment from a customer is a partial payment of any given billed invoice by the Company, that payment shall be used first to cover the fixed and variable expenses (when applicable), and then to cover the Capital Reserve Fee. Upon request by the Commission or the Division, the Company shall provide a reconciliation that clearly indicates the circumstances surrounding those instances when the Capital Reserve Account was not fully funded.

- i. Interest accruing on funds held in the Capital Reserve Account shall become a part of the Capital Reserve Account and can only be used in accordance with this paragraph 15.
16. **Changes and Amendments.** The Company reserves the right to change, amend, or add to these Rules and Regulations as experience may show it to be necessary and as such amendments or changes are approved by the Commission.
17. **Special Assessments.** The Company reserves the right to levy special assessments as necessary to pay for or reimburse the Company for expenses attributed to emergency or necessary waterworks system improvements, maintenance, or repairs, subject to all necessary approvals of such special assessments by the Commission.
18. **Credit Deposit.** The Company may, at its option, and in lieu of established credit, require a \$100 deposit from the Customer to assure payment of bills. This deposit may be refunded when credit has been established. Deposits held over three (3) months shall earn interest at the then established bank saving rate of the Company's banking institution. Interest will be credited to the Customer's account.
19. **Facility Extension Policy.**
 - a. **Definition.** An extension is any continuation of, or branch from, the nearest available existing water distribution line of the Company, including any increase of capacity of an existing line, supply, or storage to meet the Customers' requirements.
 - b. **Costs.** The total cost of extensions, including engineering, labor, and materials, shall be paid by the Customer or as agreed upon between the Customer and the Company as decided by the Company at the Company's sole discretion for such extensions. If, because of the extension and the addition of the Customer, additional water rights, pumps, storage, or other water plant must be acquired, the Company may require the Customer to pay these costs. Where more than one Customer is involved in an extension, the costs shall be pro-rated on the basis of the street frontage distances involved or upon such other basis as may be mutually agreed by the Customers and the Company. Sufficient valves, pressure-reducing devices, fire hydrants, and any other infrastructure installation mandated by the Company and/or the Utah Department of Environmental Quality must be designed to be included and installed with every facility extension.
 - c. **Construction Standards.** The Company's minimum construction standards shall be met, which shall also comply with the standards of the Utah State Division of Drinking Water. The Company shall designate pipe sizes. The pipeline shall be installed only along dedicated streets or highways, or within utility easements unless otherwise approved in writing by the Company.
 - d. **Ownership.** Completed facilities and water rights shall be owned, operated, and maintained by the Company, as detailed in the Tariff Rules and Regulations. The Company shall then bear the ongoing costs of normal operation and maintenance of

the supply, storage, and delivery infrastructure of the extension to the Company's Water System.

- e. **Temporary Service.** A permit shall be obtained from the Company before any temporary service connection can be made to any part of the Company's Water System or before any work can be performed upon old or new connections. The Customer will pay the total cost for the installation and removal of any service extension of a temporary nature. Such costs will be estimated and paid before work is begun on the extension. All work shall comply with the Company's Rules and Regulations and meet the minimum standards of the Utah Department of Environmental Quality.

REGULATION A: STATEMENT OF UTILITY CUSTOMER RIGHTS AND RESPONSIBILITIES

The Public Service Commission of Utah (Commission) has established rules regarding the relationship between a utility company and its Customers. These rules cover payment of bills, late charges, security deposits, handling complaints, service disconnection, and other matters. These rules assure Customers of certain rights and outline Customer responsibilities.

Customer Rights. The Company will:

- Provide service if you are a qualified applicant.
- Offer you at least one (1) 12-month deferred payment plan if you have a financial emergency, at the Company's discretion.
- Let you pay a security deposit in three (3) installments if one is required.
- Follow specific procedures for service disconnection, which include providing you with notice postmarked at least ten (10) days before service is disconnected.
- Continue service for a reasonable time if you provide a physician's statement that a medical emergency exists in your home, subject to Utah Administrative Rule R746-200.
- Give you written information about Commission rules and your rights and responsibilities as a Customer under those rules.

Customer Responsibilities. You, the Customer will:

- Use services safely and pay for them promptly.
- Contact the Company when you have a problem with payment, service, safety, billing, or customer service.
- Notify the Company about billing or other errors.
- Contact the Company if you anticipate a payment problem to attempt to develop a payment plan.
- Notify the Company when you are moving to another residence.
- Notify the Company about stopping service in your name or about stopping service altogether.
- Permit access for essential Company personnel and equipment.

To contact the Company, call the telephone number shown on your utility bill.

If you have a problem, call the Company first. If you cannot resolve the issue, you may obtain an informal review of the dispute by calling the Utah Division of Public Utilities Complaint Office at the following telephone number: (801) 530-7622 in Salt Lake City or (800) 874-0904 Toll-Free Statewide.

SERVICE AREA MAP

