TENNESSEE REGULATORY AUTHORITY

Sara Kyle, Chairman Eddie Roberson, Director Pat Miller, Director Ron Jones, Director



460 James Robertson Parkway Nashville, Tennessee 37243-0505

MEMORANDUM

TO:

Docket File 06-00177

FROM:

Butch Phillips
Utilities Division

DATE:

September 19, 2006

SUBJECT:

Compliance Audit and Determination of Reserve/Escrow Account Pursuant to TRA

Rule 1220-4-13-.07(8) for Shiloh Utilities, Inc.

On August 31, 2006 the Audit Staff issued an audit report in the above Docket. At this time the Audit Staff requests that the audit report be withdrawn. An amended audit report will issued at a later date.

C: Darlene Standley

David Foster

Pat Murphy

Sara Kyle

Eddie Roberson

Pat Miller

Ron Jones

Carsie Mundy

Senior Policy Advisors

Lisa Thomas, Shiloh Falls Utilities, Inc.

Gilbert Parrish, Attorney At-Law