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November 20, 2007

*Via Hand Delivery*

Eddie Roberson, Chairman  
Tennessee Regulatory Authority  
460 James Robertson Parkway  
Nashville, TN 37243-0505

Attention: Sharla Dillon

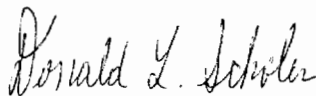
Re: Docket to Determine the Reserve/Escrow Requirement for Lynwood Utility Corporation Pursuant to TRA Rule 1220-4-12-.07(8)  
Docket No. 07-00179

Dear Chairman Roberson:

On November 15, 2007, the Authority Staff issued a report in the above docket recommending that the Authority not require that Lynwood Utility Corporation establish a reserve/escrow account at this time.

This letter is to inform the Authority that Lynwood Utility Corporation is in agreement with the Staff recommendation that it not be required to establish a reserve/escrow account at this time. I am filing an original and fourteen copies of this letter and would appreciate you returning the extra copy to me stamped filed. Thank you for your assistance in this matter.

Sincerely yours,



DONALD L. SCHOLES

Enclosures

c: Gary Hotvedt (via hand delivery)  
David Foster (via hand delivery)  
Tyler Ring  
Jim Ford