

BEFORE THE TENNESSEE REGULATORY AUTHORITY

NASHVILLE, TENNESSEE

IN RE:

January 11, 2008

DOCKET TO DETERMINE THE RESERVE/ESCROW  
REQUIREMENT FOR LYNWOOD UTILITY  
CORPORATION PURSUANT TO TRA RULE 1220-4-  
13-.07(8)

DOCKET NO.  
07-00179

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ORDER THAT ESTABLISHMENT OF ESCROW ACCOUNT IS NOT REQUIRED

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This matter came before Chairman Eddie Roberson, Director Sara Kyle, and Director Ron Jones of the Tennessee Regulatory Authority (the "Authority" or "TRA"), the voting panel assigned to this docket, at a regularly scheduled Authority Conference held on December 3, 2007. This docket was opened to consider whether an escrow account should be established by Lynwood Utility Corporation ("Lynwood" or the "Company").

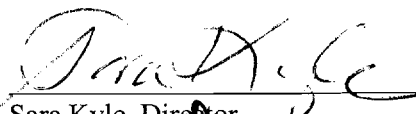
After a careful review of the record in this matter, the panel found that Lynwood's demonstrated ability to fund recent plant additions and its increased revenues from a rate increase approved by the TRA in Docket No. 07-00007 mitigate against the need for the establishment of an escrow account at this time. Thereafter, the panel voted unanimously that Lynwood shall not be required to establish an escrow account at this time.

**IT IS THEREFORE ORDERED THAT:**


Lynwood Utility Corporation is not required to establish an escrow account.



Eddie Roberson, Chairman



Sara Kyle, Director



Ron Jones, Director