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August 25, 2009

Sara Kyle, Chairman  
Tennessee Regulatory Authority  
460 James Robertson Parkway  
Nashville, TN 372143-0505

filed electronically in docket office on 08/25/09

Attention: Paul Green

**Re: Petition of Lynwood Utility Corporation to Change and Increase Rates and Charges  
Docket 09-00034**

Dear Chairman Kyle:

I am writing to provide the Tennessee Regulatory Authority ("TRA") with the additional information requested by Paul Green during the Friday, August 21, 2009, hearing in the above referenced Docket. Specifically, Mr. Green requested a detailed description of how the Consumer Advocate calculated the proper amount of Accumulated Depreciation in this matter. A more thorough explanation is provided below:

The company proposed a number of \$121,569 (Sched. 2) and our number was \$114,803. Our number was derived from the following components;

- Depreciation expense from Company Schedule E-6  
\$157,214
- Amortization of CIAC from Company Schedule E-6  
(\$50,824)
- CAPD removing 2008 depreciation expense for 2008 Collection  
System Company Schedule B-3 \$8,413

Sara Kyle, Chairman

July 31, 2009

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I hope that this explanation will meet the needs of the TRA and its staff in reaching a decision in this Docket. Please do not hesitate to contact our office should you find the above explanation lacking in any way. Thank you for your time and consideration.

Sincerely,

A handwritten signature in blue ink, appearing to read "Ryan McGehee", written over a horizontal line.

RYAN MCGEHEE

A handwritten signature in blue ink, appearing to read "T. Jay Warner", written over a horizontal line.

T. JAY WARNER

CC: Gary Hotvet, Hearing Officer  
Donald Scholes