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March 2, 2020

VIA ELECTRONIC FILING

TPUC.DocketRoom@tn.gov

Hon. Robin L. Morrison, Chairman
c/o Ectory Lawless, Docket Room Manager
Tennessee Public Utility Commission
502 Deaderick Street, 4th Floor
Nashville, TN 37243

RE: *Tennessee-American Water Company's Response to Commission's Investigation of Impacts of Federal Tax Reform on the Public Utility Revenue Requirements, TPUC Docket No. 18-00039*

PUBLIC VERSION

Dear Chairman Morrison:

Attached for filing in the above-captioned matter please find an unpublished IRS private letter ruling ("PLR"). This document is CONFIDENTIAL INFORMATION and is being submitted **UNDER SEAL** as **CONFIDENTIAL INFORMATION and PROPRIETARY**. Both a public version and a nonpublic, CONFIDENTIAL version of this letter and the document are attached. The CONFIDENTIAL version should not be posted to the Commission's website.

As required, an original of this filing, along with four (4) hard copies, will follow. Should you have any questions concerning this filing, or require additional information, please do not hesitate to contact me.

Very truly yours,

BUTLER SNOW LLP


Melvin J. Malone

Attachment

cc: Elaine K. Chambers, Tennessee-American Water Company
Daniel Whitaker, Assistant Attorney General, Consumer Advocate Unit

**PUBLIC VERSION OF
UNPUBLISHED IRS PRIVATE LETTER RULING**