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March 30, 2017

VIA EMAIL: rmtaylor@hamiltontn.gov

Rheubin M. Taylor, Esq.
204 Hamilton County Courthouse
625 Georgia Avenue
Chattanooga, Tennessee 37402

Re: Commissioner Tim Boyd

Dear Mr. Taylor:

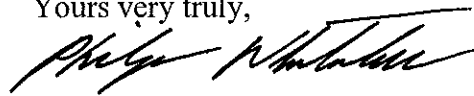
We represent The Chattanooga Area Convention and Visitors Bureau, Inc. (the "CVB") and are writing concerning a document entitled "CVB - Beyond the Auditor's Report" that Tim Boyd prepared and released to the public on March 29, 2017 at a County Commission committee meeting in his capacity as a Hamilton County Commissioner. This document appears to be an official report of the Hamilton County Commission.

The document states on its face that it was prepared using information obtained from the Hamilton County Auditor. That information appears to have been derived in part from working papers created by or supplied to the audit staff of the County Auditor in connection with audit reports of the CVB. As I am sure you are aware, working papers, including records of an auditee and all records relating to the audit or investigation by the internal audit staff of the County Auditor, are confidential as a matter of Tennessee law. Mr. Boyd, in his capacity as a Hamilton County Commissioner, had no right to release, and indeed had a duty not to release, to the public any information from the working papers not appearing in the audit reports themselves.

Mr. Boyd's blatant violation of the statutory confidentiality rules in his capacity as a Hamilton County Commissioner is not only a problem for him, it also reflects poorly on the entire Hamilton County Commission.

Please understand that should the Hamilton County Commission allow any further breaches of confidentiality to occur, we will pursue the action necessary to protect our client's interests.

Yours very truly,



Philip B. Whitaker, Jr.
For the firm