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REPLY TO ALTAMONTE SPRINGS

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MARTIN S. FRIEDMAN, P.A.
VALERIE L. LORD, OF COUNSEL
(LICENSED IN TEXAS ONLY)

March 5, 2003

Ms. Blanca Bayo
Commission Clerk and Administrative Services Director
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399

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COMMISSION
CLERK

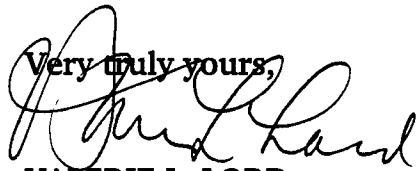
Re: Cypress Lakes Utilities, Inc.; Application for Rate Increase in Polk County,
Florida; Docket No. 020407-WS
Audit Control No. 01-350-3-2
Our File No. 30057.45

Dear Ms. Bayo:

Enclosed are the attachments to this firm's letter dated March 3, 2003
submitting the comments of Cypress Lakes Utilities, Inc., to the Staff's Audit Report
and Exceptions.

Should you have any questions concerning the enclosed, please do not hesitate
to give me a call.

AUS
CAF
CMP
COM
CTR
ECR
GCL
OPC
MMS
SEC
OTH

Very truly yours,

VALERIE L. LORD
Of Counsel

DOCUMENT NUMBER - DATE
02291 MAR - 7 03
FPSC - COMMISSION CLERK

MSF:VLL/dmp

cc: Mr. Steven M. Lubertozzi
Mr. Donald W. Rasmussen
Mr. David L. Orr, EI
Mr. Jay Revell

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REPORT UIRCHR(33C) VI SYSTEM PAGE 2
 WORK ORDERS FOR YEAR END 2000 CAPITALIZED CHARGES SUMMARY FOR STATE FL AS OF 01-09-01

ST	SUB	SUBDIVISION NAME	ACCOUNT NUMBER	AMOUNT
..	-----	-----	-----
FL	644			3,762.25
FL	645	645 MID-COUNTY SERVICES	645-1160001	75.75
			645-1160002	328.25
			645-1160003	606.00
			645-1160004	656.50
			645-1160005	75.75
			645-1160006	353.30
			645-1160007	656.50
			645-1160008	560.75
FL	646			3,333.00
FL	646	646 TIERRA VERDE UTILITIES	446-1169910	75.75
FL	646			75.75
FL	647	647 ALAFAYA UTILITIES INC	647-1160001	151.50
			647-1160002	202.00
			647-1160003	378.75
			647-1160004	702.75
			647-1160005	50.50
FL	647			1,515.50
FL	648	648 U. I. OF ANDERSON	648-1160001	25.25
FL	648			25.25
FL	649	649 WEDGEFIELD UTILITIES INC	649-1160001	227.25
			649-1160002	151.50
			649-1160003	5,731.75
			649-1160004	277.75
FL	649			6,388.25
FL	664	664 LAKE SAUNDERS ACRES	664-1159801	984.75
FL	664			984.75
FL	667	667 SOUTH CLEARHONT AREA	667-1150001	303.00
			667-1150002	101.00
			667-1150003	2,548.25
FL	667			2,752.25
FL	672	672 CYPRESS LAKES UTILITES	672-1150801	2,651.25
			672-1150802	1,010.00
			672-1160001	4,216.75
			672-1160002	75.75
			672-1160003	9,039.50
			672-1160004	303.00

REPORT UJCHR(35C) UJ SYSTEM PAGE 3
 WORK ORDERS FOR YEAR END 2000 CAPITALIZED CHARGES SUMMARY FOR STATE FL AS OF 01-09-01

ST	SUB	SUBDIVISION NAME	ACCTMNT NUMBER	AMOUNT
FL	672			17,296.25
FL	673	673 UTILITIES INC EAGLE RIDGE	673-1160001	11,918.00
			673-1160002	151.50
			673-1160003	328.25
			673-1160004	25.75
			673-1160005	7.75
			673-1160006	277.75
FL	673			12,776.50
FL	675	675 LAKE GROVES UTILITIES INC	675-1150001	101.00
			675-1150002	2,474.50
			675-1160001	303.00
			675-1160002	50.50
			675-1160001	3,711.75
FL	675			6,640.75
FL	680	680 SANDLAND UTILITIES CORP	680-1150001	2,196.75
			680-1150002	1,018.00
			680-1150004	75.75
			680-1150005	50.50
			680-1150011	470.75
			680-1160001	1,085.75
			680-1160002	328.25
			680-1160003	843.75
			680-1160005	25.25
			680-1160006	2,903.75
			680-1160007	303.00
FL	680			10,150.50
FL	690	690 UTILITIES OF SANDALWAYEN	690-1160001	631.25
			690-1160002	202.00
			690-1160001	151.50
FL	690			984.75
FL	695	695 SOUTH GATE UTILITIES INC	695-1150001	176.75
FL	695			176.75
FL				96,277.25

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REPORT VINCMP(35A) VJ SYSTEM PAGE 8
WORK ORDERS FOR YEAR END 2000 CAPITALIZED CHARGES REPORT FOR COMPANY - 072 STATE - FL AS OF 01-09-01

SUB	SUBDIVISION NAME	TYPE	PRJ	PROJECT DESCRIPTION	ACCOUNT NUMBER	INIT	HOURS	EXT	AMOUNT	RATE
672	CYPRESS LAKES UTILITES	WATER	115	WATER PROJECT	672-1150002	DRR	11		277.75	25.25
						GHA	6		151.50	25.25
						JMK	117		2,954.25	25.25
						PCF	11		277.75	25.25
					TOTAL 672-115		145		3,661.25	
					TOTAL WATER		145		3,661.25	
672	CYPRESS LAKES UTILITES	SEWER	116	SEWER PROJECT	672-1160001	DRR	8		202.00	25.25
						GHA	18		454.50	25.25
						GTA	156		3,939.00	25.25
						JMK	238		6,009.50	25.25
						JXM	40		1,018.00	25.25
						MYD	18		454.50	25.25
						PCF	62		1,565.50	25.25
					TOTAL 672-116		340		13,635.00	
					TOTAL SEWER		340		13,635.00	
					TOTAL SUBDIVISION		485		17,296.25	

DATE: 11/04/99



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PORTION OF THE INVOICE WITH PAYMENT TO:

HACH COMPANY
DEPARTMENT 198
DENVER, CO 80281-0198

INVOICE TOTAL: 5315.80

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UTILITY INC OF FLORIDA
200 WEATHERSFIELD AVE
ALTAMONTE SPRINGS, FL 32714

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BY: _____

JOE KUHNS
CYPRESS LAKES WASTE WATER
10000 N US HWY 98
LAKELAND, FL 33809 000

INVOICE NO.	::2172684	DATE: 11/04/99
PURCHASE ORDER NUMBER	672	
TERMS	NET 30 DAYS FROM INVOICE DATE	
FREIGHT	PREPAY AND BILL CUSTOMER FOB AMES, IOWA, USA	
CARRIER	UPS GROUND SERVICE	
ACCOUNT	037240-011	Remit to: HACH COMPANY Department 198 Denver, CO 80281-0198 Phone: (800) 227-4224
HACH REF. NO.	1166018-00	

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PRODUCT DESCRIPTION	ITEM NO.	QUANTITY	UNIT PRICE	EXTENDED AMOUNT
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INVOICE TOTAL

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