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(LICENSED IN TEXAS ONLY)

REPLY TO ALTAMONTE SPRINGS

May 9, 2003

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COMMISSION
CLERK

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

Re: Docket No. 030106-WS; Application for Staff-Assisted Rate Case by
Environmental Protection Systems of Pine Island, Inc.
Our File No.: 31099.03

Dear Ms. Bayo:

This law firm represents Environmental Protection Systems of Pine Island, Inc., and have the following comments to the PSC Audit, Control No. 03-055-4-1, filed in this Docket:

Audit Exception No. 1:

The Company filed an Application for amendment of its Certificate in Docket No. 910728-SU in 1991. One of the requirements which had to be met in that proceeding was to provide evidence that the Utility owns the land upon which its utility treatment facilities are located or a lease providing for the continued use of the land by the Company. This document was not filed with the original Application and it was pointed out as a deficiency in that Application. On July 19, 1991, the Public Service Commission Clerk's office docketed the Utility's response to the deficiency letter by including a copy of the 99-Year Lease on the existing plant site property. The Commission's recognition of the Utility's compliance with Rule 25-30.036(1)(d), in that docket was based upon the 99-Year Lease Agreement. Thus, we believe that Lease has been previously approved by the Commission as an alternative to land ownership.

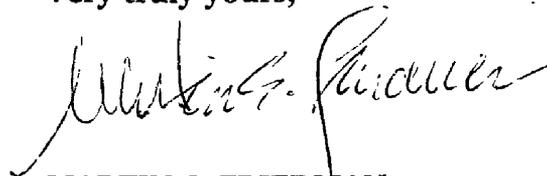
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Ms. Blanca Bayo
Commission Clerk and Administrative Services Director
May 9, 2003
Page 2

The Company has no further responses at this time.

Very truly yours,

A handwritten signature in black ink, appearing to read "Martin S. Friedman". The signature is written in a cursive style with a long, sweeping underline.

MARTIN S. FRIEDMAN
For the Firm

MSF:dmp

cc: Mr. Kevin J. Cherry
Mr. Troy Rendell