

SERVICE MANAGEMENT SYSTEMS, INC.

**SMS** ORIGINAL

July 8, 2002

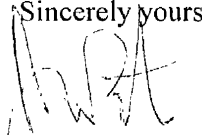
Public Service Commission  
Division of the Commission Clerk  
And Administrative Services  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0850

RE: Docket No. 020091-WS  
Company Name: Service Management Systems, Inc.  
Audit Purpose: Establish Rate Base for transfer purposes as of 12/31/01  
Audit Control No. 02-067-3-1

To Whom It May Concern:

This utility objects to the audit report from the Orlando District Office. A detailed response of our objection will follow within 15 to 30 days.

Sincerely yours,

  
James H. Bates  
President

Cc: Marshall Deterding, Esq. – Rose Law Firm  
2548 Blairstone Pines Drive  
Tallahassee, FL 32301

Via Fax 1-850-656-4020

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