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November 13, 2002

Kay Flynn, Chief
Bureau of Records and Hearing Services
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850

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Re: Docket No. 021051-EI
Complaint of The Links Homeowners Association, Inc. against Tampa Electric
Company
Our File No.: 7007.11

Dear Ms. Flynn:

As you know, this law firm represents the interests of The Links Homeowners Association, Inc. ("The Links") with regard to the above-captioned matter. Please allow this correspondence to confirm receipt of the November 8, 2002 letter of James D. Beasley, the attorney for Tampa Electric Company ("TECO") TECO in the above-referenced matter.

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In the aforementioned correspondence, Mr. Beasley represented that this office provided TECO with two letters dated August 23, 2002 and September 25, 2002, which TECO maintains it never received, as the letters were mailed to Tampa Electric Company's physical address and were not sent to its "mailing address". Please allow this correspondence to advise that this firm mailed the aforementioned letters to an address which was provided to this office by a TECO representative after we inquired about the appropriate address via an email to TECO. Although counsel claims that TECO has no record of receiving the letters this office sent to his client, it is equally important to note that neither of the letters were returned to this office after being sent to TECO. One need only visit the official TECO web site on the internet to see that no address, whether a physical address or a post office box, is listed at all by TECO for such complaints.

With respect to the substantive dispute between the parties, our client respectfully disagrees with the position set forth by counsel for TECO in his November 8, 2002 letter to the Florida Public Service Commission. Specifically, Mr. Beasley states that once TECO discovered

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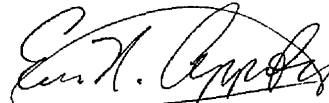
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Kay Flynn, Chief
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the "billing discrepancy", it made every effort to have the appropriate party pay for the services it received. As we indicated in our complaint, The Links has no responsibility for the street lights and the original plan and scheme of the development contemplated submission of the lights to the lighting district. In fact we explained in our complaint, we have determined that other portions of the same subdivision, *i.e.*, Bloomingdale Section AA/GG, Unit 3 Phase 1 Plat Book 75, Page 30 and Bloomingdale Section AA/GG, Unit 3 Phase 2 Plat Book 78, Page 36 are part of the lighting district number 514. Unit 3 Phase 1 was added to the lighting district in 1996, while unit 3 Phase 2 (the area in question) was not added to the lighting district until 2001. Based on the foregoing, it is evident that, for reasons which are not within the knowledge or control of our client, the lights in question were not timely submitted to the lighting district. Clearly, TECO is attempting to capitalize on the mistake of a third party which should have paid for the electricity that is the subject of TECO's billing to our client. We would submit to you that TECO should direct its claim to the developer, the lighting district or both entities.

Once you have had an opportunity to review the materials provided to you relative to this matter, please let us know if you have any questions or if we may be of any assistance to the Florida Public Service Commission in reaching a resolution of this matter.

Sincerely,



Eric N. Appleton for
Steven H. Mezer

ENA/kaw
274163.1