Southern Environmental Sciences, Inc.

1204 North Wheeler Street - Plant City, Florida 33563 - (813) 752-5014 - Fax (813) 752-2475

March 19, 2007

Ms. Cindy Zhang-Torres, P.E. Air Permitting Supervisor FDEP, Southwest District 13051 North Telecom Parkway Temple Terrace, Florida 33637-0926

Re: Applicable Requirements

Hydro Spa

Facility ID No.: 0830151

Dear Ms. Zhang-Torres:

Per your request relating to the above referenced matter, SES, on behalf of Hydro Spa, is pleased to provide the specific rule citations in 40 CFR 63, Subpart WWWW applicable to the facility in the fabrication of spas via the use of reinforced plastic composites and Dept. of Environmental Protection

MAR 19 2007 associated activities as follows.

Southwest District

63.5785 (a) 63.5790 (a), (b) and (c) 63.5796 63.5797 (a), (b) and (c) 63.5799 (a) and (c) 63.5800 63.5805 (b), (c), (d), (e) and (f) 63.5810 (a) 63.5835 (a) 63.5840 63.5860 (a) 63.5895 (c) 63.5900 (a) (2) 63.5905 63.5910 (all except those about CMS and CEMS) 63.5915 (a) (1) and (2), (c) and (d) 63.5920 63.5925 63.5930 63.5935 Tables 1 thru 9 and 13 thru 15.

Please feel free to contact me if you have any questions.

Very truly yours,

Rama Iyer, P.E. Permitting Manager

c: G. Harder/Hydro Spa