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May 28, 2004

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BY FAX AND MAIL (617-654-6510)

Mr. David Ferris
Department of Environmental Protection
Commonwealth of Massachusetts
One Winter Street, 6th Floor
Boston, MA 02108

Re: Little Neck, Ipswich Wastewater Project; ACO

Dear Mr. Ferris:

This letter is in furtherance of the Feoffees' agreement to upgrade the wastewater collection and treatment systems at Little Neck, Ipswich, MA.

Item 20 of the Administrative Consent Order requires that the Feoffees complete the installation of one drip pilot system and notify the Department on or before May 30, 2004 of same. The Feoffees have an approved design that has been sent out to bid.

The Feoffees respectfully request that the Department extend the drip system installation date from May 30, 2004 to October 19, 2004 for the following reasons:

1. The Feoffees have expended in excess of \$135,000.00 this year investigating alternatives including hydraulic calculations; borings; field work; and preparing reports.
2. The Feoffees are committed to expend an additional \$120,000 this year to complete the review and plans for identifying and selecting an alternative. The Feoffees are scheduled before the Sewer Policy Committee in June, 2004.
3. The preferred option identified in its review of alternatives is directional drilling to the Ipswich Wastewater Treatment plant. This option is the focus of the Feoffees limited financial resources. Town Meeting action (to approve a sewer connection in excess of 500 feet) is proposed for October 2004.
4. The cost of the drip system installation and compliance is in the range of \$35,000.00 according to Lombardo Associates, Inc. ("LAI").

EXHIBIT

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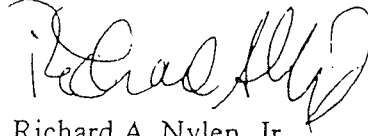
5. The Feoffees request that they not be required to expend \$35,000.00 at this time for an option which has physical limitations and which is no longer the preferred option.
6. The March 29, 2004 Alternatives Study by LAI identified drip dispersal as a potential solution for Little Neck, but identified that much of the dispersal system is in the limited open space reserved for parking.
7. Parking over drip dispersal systems is not recommended by drip system manufacturers.
8. LAI identified a variety of approaches to using the drip dispersal system under parking. These approaches require field testing to demonstrate their utility. The drip system design needed to be refined to incorporate the alternate approaches to installing drip systems in parking areas.
9. The revised drip system design was submitted to MADEP by letter of April 28, 2004 to serve the two properties of 14 and 16 Kings Way, Ipswich, MA.
10. MADEP approved the revised plans by letter of May 3, 2004 with a number of conditions. The Feoffees have taken steps to comply with the required provisions. The Feoffees are ready to install the system if the Town rejects the directional drilling.
11. Negotiations with contractors capable of installing the drip system have not been executed due to the Project's complexities, compressed schedule, the construction season and the emergence of the preferred option.
12. Construction of the drip system can take place immediately after the Town meeting scheduled in October 2004. Town meeting approval is required for sewer extensions in excess of 500 feet.
13. The request for an extension is supported by the residents.

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We appreciate the Department's support of the review of alternatives and request that we pursue the alternatives prior to installing the pilot system. Please contact me if you have any questions.

Thank you.

Sincerely,



Richard A. Nylan, Jr.

RAN/yi

cc: Mr. Donald Whiston
Donald M. Greenough, Esq.
Pio Lombardo, P.E.
Charles F. Claeys, Esq.

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